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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

**GOVERNMENT OF WEST BENGAL****LAW DEPARTMENT****Legislative****NOTIFICATION**

No. 145-L.— 17th February, 2023.—The Governor having been pleased to order, under rule 66 of the Rules

of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Kolkata Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

**Bill No. 7 of 2023****THE WEST BENGAL FINANCE BILL, 2023.****A  
BILL**

*to amend the Bengal Agricultural Income-tax Act, 1944 and the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.*

WHEREAS it is expedient to amend the Bengal Agricultural Income-tax Act, 1944 and the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, for the purposes and in the manner hereinafter appearing;

Ben. Act IV of  
1944.  
West Ben. Act IV  
of 1999.

It is hereby enacted in the Seventy-fourth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. (1) This Act may be called the West Bengal Finance Act, 2023.

*The West Bengal Finance Bill, 2023.**(Clauses 2, 3.)*

(2) Save as otherwise provided, this section shall come into force with immediate effect, and the other provisions of this Act shall come into force on such date, with prospective or retrospective effect as required, as the State Government may, by notification in the *Official Gazette*, appoint and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. In the Bengal Agricultural Income-tax Act, 1944, in clause (d) of sub-section (2) of section 3, for the words, figures and letters "31st day of March, 2023", the words, figures and letters "31st day of March, 2025" shall be substituted.

3. In the West Bengal Sales Tax (Settlement of Dispute) Act, 1999,—

(1) in section 2, in sub-section (1),—

- (i) in clause (a), for the words, figures and letters "arrears of dues, in respect of the relevant Act and pending before any authority on the 31st day of January, 2020", the words, figures and letters "arrears of dues, reduced by, any deposit already made as per provisions of the relevant Act for entertainment of any appeal or revision thereunder, and/or any amount already paid, whether by way of deposit, security or otherwise, in terms of any order passed by any court or tribunal, or otherwise, and/or any amount recovered through any recovery proceedings including any garnishee proceeding, under the relevant Act, and pending before any authority on the 10th day of February, 2023" shall be substituted;
- (ii) in clause (aa), after the words "under the said Act", the words "reduced by any deposit already made or any amount already paid in respect thereof" shall be inserted;
- (iii) for clause (b), the following clause shall be substituted:—

'(b) "applicant" means a "dealer", a "transporter, carrier or transporting agent", an "occupier of a jute mill" or a "shipper of jute" as defined in the relevant Act, and includes legal heir, successor, assignee or nominee of such dealer, transporter, carrier or transporting agent, occupier of a jute mill or shipper of jute where the business of such dealer, transporter, carrier or transporting agent, occupier of a jute mill or shipper of jute has ceased to exist or has been discontinued prior to the date of coming into force of this Act, but does not include such dealer, transporter, carrier or transporting agent, occupier of a jute mill or shipper of jute, if any proceeding for prosecution has been instituted against him for any offence punishable under any of the provisions of the relevant Act:

Provided that the applicant shall also include a dealer and an importer other than a dealer as referred to in clause (g) and clause (k), as the case may be, of sub-section (1) of section 2 of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012.;

(2) in section 4, for the words, figures and letters "the 31st day of January, 2020", wherever they occur, the words, figures and letters "the 10th day of February, 2023" shall be substituted;

Amendment of Ben. Act IV of 1944.

Amendment of West Ben. Act IV of 1999.

West Ben. Act I of 2012.

*The West Bengal Finance Bill, 2023.*

(Clause 3.)

(3) in section 4A, in sub-section (1),—

- (i) for the words, figures and letters “on the 31st day of January, 2020”, the words, figures and letters “on the 10th day of February, 2023” shall be substituted;
- (ii) in clause (a), for the words, figures and letters “on or before the 31st day of January, 2020”, the words, figures and letters “on or before the 10th day of February, 2023” shall be substituted;
- (iii) in clause (b), for the words, figures and letters “after the 31st day of January, 2020”, the words, figures and letters “after the 10th day of February, 2023” shall be substituted;
- (iv) for the words “such arrear tax, penalty, late fee or interest due”, the words “such arrear of dues, or such tax, interest, late fee or penalty due, as the case may be, reduced by, any deposit already made as per provisions of the relevant Act for entertainment of any appeal or revision thereunder, and/or any amount already paid, whether by way of deposit, security or otherwise, in terms of any order passed by any court or tribunal, or otherwise, and/or any amount recovered through any recovery proceedings including any garnishee proceeding” shall be substituted;

(4) in section 5,—

(i) in sub-section (1),—

- (a) in clause (a), for the words, figures and letters “the 31st day of March, 2020”, the words, figures and letters “the 31st day of May, 2023” shall be substituted;
- (b) in clause (b), for the words, figures and letters “the 31st day of March, 2020”, the words, figures and letters “the 31st day of May, 2023” shall be substituted;

(ii) sub-section (1a) shall be omitted;

(iii) sub-section (4) shall be omitted;

(5) in section 7,—

(i) in sub-section (1),—

A. in clause (a),—

(a) for sub-clause (i), the following sub-clause shall be substituted:—

“(i) to any arrear tax in dispute which is solely owing to non-furnishing or non-production of any certificate or declaration prescribed under the relevant Act and the applicant is in possession of such certificate or declaration on the date of making an application under this Act in respect of a portion of such arrear tax in dispute, at the rate of fifteen *per centum* of the remaining balance amount of arrear tax in dispute, if the application under section 5 is made along with proof of payment of such amount in full;”;

*The West Bengal Finance Bill, 2023.**(Clause 3.)*

(b) in sub-clause (ia), for the words “at the rate of hundred *per centum*, or the actual amount paid in respect of such arrear tax in dispute, whichever is higher”, the words “at the rate of hundred *per centum*” shall be substituted;

(c) for sub-clause (ii), the following sub-clause shall be substituted:—

“(ii) to any other arrear tax in dispute not covered in sub-clause (i), or sub-clause (ia), at the rate of fifteen *per centum* of the arrear tax in dispute, if the application is made along with proof of payment of such amount in full;”;

B. in clause (aa),—

(a) for sub-clause (i), the following sub-clause shall be substituted:—

“(i) for any arrear tax in dispute, at the rate of fifty *per centum* of the arrear tax in dispute;”;

(b) for sub-clause (ii), the following sub-clause shall be substituted:—

“(ii) for any arrear late fee in dispute, at the rate of zero *per centum*;”;

C. in clause (ab), for the words “at the rate of zero *per centum*, or the actual amount paid in respect of such arrear late fee in dispute, whichever is higher”, the words “at the rate of zero *per centum*” shall be substituted;

D. after clause (ab), the following clause shall be inserted:—

“(ac) where the dispute relates to any arrear of penalty referred to in sub-clause (iii) of clause (a) of sub-section (1) of section 2 and an application has been made under this Act in respect of such penalty in dispute, at the rate of two *per centum* of the arrear penalty in dispute or rupees fifteen thousand, whichever is lower;”;

E. *Explanation IV* shall be omitted;

(ii) in sub-section (2),—

A. clause (b) shall be omitted;

B. in clause (c), for the words, brackets and letter “notwithstanding anything contained in clause (b) above”, the words, brackets, figure and letters “notwithstanding anything contained in clause (ac) of sub-section (1)” shall be substituted;

(6) in section 8, in sub-section (1), the fourth and fifth provisos shall be omitted;

(7) in section 10, the proviso shall be omitted;

*The West Bengal Finance Bill, 2023.*

(Clause 3.)

(8) in section 12, for sub-section (2), the following sub-section shall be substituted:—

“(2) If a certificate of settlement is revoked under sub-section (1), or any application for settlement of a dispute under sub-section (2) of section 8 is refused, the appeal, revision or review, as the case may be, under the relevant Act, covered by such certificate of settlement, or such application for settlement, as the case may be, shall, notwithstanding the provisions of section 9 or section 10, stand revived or reinstated immediately upon such revocation or refusal, as the case may be, and such appeal, revision or review shall be decided, notwithstanding anything contained in the relevant Act, within a period of six months from the date of such revocation or refusal, as if no settlement of the arrear tax, penalty, late fee or interest in dispute in such appeal, revision or review, as the case may be, has ever been made or applied for under this Act:

Provided that in computing the aforesaid period of six months, the period during which the appropriate authorities were restrained from disposing of or proceeding with such appeal, revision or review by an order of any court or tribunal shall be excluded.”;

(9) in section 14, after the words “refundable under any circumstances”, the words, figures and brackets “except in case of refusal to settle a case under sub-section (2) of section 8” shall be inserted.

**STATEMENT OF OBJECTS AND REASONS.**

The Bill, namely the West Bengal Finance Bill, 2023, seeks to make amendments in the following Acts:—

- (i) the Bengal Agricultural Income-tax Act, 1944 is sought to be amended to give relief by providing exemption from agricultural income tax for two more financial years ending on the 31st March, 2025;
- (ii) the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 *inter alia* for the following purposes:—
  - (a) to provide relief to the taxpayers by introduction of a very liberal and comprehensive scheme for settlement of disputes involving all types of arrear tax, interest, penalty or late fee under relevant Acts pending before any authority on the 10th day of February, 2023, if application is made on or before the 31st day of May, 2023;
  - (b) to amend the definition of “arrear tax, penalty, late fee or interest in dispute” so that only the arrear in dispute, as reduced by any deposit/ payment already made by a taxpayer against a particular case would be amenable for settlement;
  - (c) to amend the definition of “applicant” so that a transporter, carrier or transporting agent also can apply for settlement;
  - (d) to provide that settlement of a dispute which relates solely to non-furnishing of forms, certificates etc. can be done on payment of only 15% of the remaining balance of arrear tax in dispute after considering the forms, certificates etc. in possession of the tax payer. On such settlement, there shall be no liability for interest and late fee as was prevalent under the last settlement scheme;

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- (e) to provide that settlement of a dispute which relates to the West Bengal Tax on Entry of Goods into the Local Areas Act, 2012 can be done on payment of only 50% of the tax payable. On such settlement, there shall be no liability for interest and late fee as was prevalent under the last settlement scheme;
  - (f) to provide that in case of all other disputed tax, settlement can be done on payment of only 15% of disputed tax. On such settlement, there shall be no liability for interest and late fee as was prevalent under the last settlement scheme;
  - (g) to provide that penalty imposed for violation of regulatory measures of transportation of goods, and for concealment of sale, purchase, contractual transfer price or for furnishing incorrect particulars thereof or for claiming excess input tax credit/rebate, and for other sundry penalties becomes amenable to settlement on payment of a small amount equivalent to two *per centum* of such arrear penalty in dispute or rupees fifteen thousand, whichever is less;
  - (h) to provide that the proceeding that is resumed on refusal, or is revived on revocation, of settlement may be completed within a period of six months from the date of such refusal or revocation;
  - (i) to provide that the amount paid for settlement is refunded in case of refusal to settle a case by the authorities;
  - (j) to make some consequential amendments in the said Act.
2. The Bill has been framed with the above objectives in view.
  3. There is no financial implication involved in giving effect to the provisions of the Bill.

KOLKATA:  
*The 16th February, 2023.*

CHANDRIMA BHATTACHARYA,  
*Member-in-charge.*

By order of the Governor,  
PRADIP KUMAR PANJA,  
*Secy. to the Govt. of West Bengal,  
Law Department.*