

The



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[SAKA 1947]

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. 674-L.—17th June, 2025.—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. 8 of 2025**

**THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE)  
(AMENDMENT) BILL, 2025.**

**A  
BILL**

*to amend The West Bengal Sales Tax (Settlement of Dispute) Act, 1999.*

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

West Ben. Act  
IV of 1999.

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

Short title and commencement.

1. (1) This Act may be called the West Bengal Sales Tax (Settlement of Dispute) (Amendment) Act, 2025.

*The West Bengal Sales Tax (Settlement of Dispute)  
(Amendment) Bill, 2025.*

(Clause 2.)

(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.

Amendment of  
West Ben. Act IV  
of 1999.

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

(1) in clause (a) of sub-section (1) of section 2, for the words, figures and letters “10th day of February, 2023” the words, figures and letters “31st day of March, 2025” shall be substituted;

(2) in section 4, for the words, figures and letters “10th day of February, 2023”, wherever they occur, the words, figures and letters “31st day of March, 2025” shall be substituted;

(3) in sub-section (1) of section 4A, for the words, figures and letters “10th day of February, 2023”, wherever they occur, the words, figures and letters “31st day of March, 2025” shall be substituted;

(4) in sub-section (1) of section 5, for the words, figures and letters “31st day of May, 2023”, wherever they occur, the words, figures and letters “31st day of July, 2025” shall be substituted;

(5) in sub-clause (i) of clause (aa) of sub-section (1) of section 7, for the words “fifty *per centum*”, the words “seventy-five *per centum*” shall be substituted.

**STATEMENT OF OBJECTS AND REASONS.**

The Bill, namely the West Bengal Sales Tax (Settlement of Dispute) (Amendment) Bill, 2025, seeks to amend the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 *inter alia* to give relief to the taxpayers by allowing them to settle the disputed cases pending before different appellate authorities.

2. The Bill has been framed with the above object in view.
3. There is no financial implication involved in giving effect to the provisions of the Bill.

KOLKATA,

*The 17th June, 2025.*

CHANDRIMA BHATTACHARYA,

*Member-in-charge.*

By order of the Governor,

PRADIP KUMAR PANJA,  
*Pr. Secy. to the Govt. of West Bengal,  
Law Department.*