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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. 558-L.— 23rd June, 2026.—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. 12 of 2026

THE WEST BENGAL FINANCE BILL, 2026.

A

BILL

to amend the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 and the West Bengal Goods and Services Tax Act, 2017.

WHEREAS it is expedient to amend the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 and the West Bengal Goods and Services Tax Act, 2017.

West Ben. Act VI of 1979.
West Ben. Act XXVIII of 2017.

It is hereby enacted in the Seventy-seventh 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 Finance Act, 2026.

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(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 VI of 1979.

2. In the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979,—

(1) in clause (b) of section 2,—

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

"(i) a Government servant receiving pay from the revenues of the Central Government or any State Government or the Railway Fund whether the headquarters of the employer or the place from where the salary is drawn or disbursed is within the State or not;";

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

"(iii) a person engaged in any employment of an employer in any part of the State, not covered by items (i) and (ii) above whether the headquarters of the employer or the place from where the salary is drawn or disbursed is within the State or not;";

(2) in section 3,—

(a) in sub-section (2), for the words "and falling under one or the other of the classes mentioned in the second column of the Schedule shall be liable to pay to the State Government tax at the rate mentioned against the class of such persons in the third column of the said Schedule.", the words "shall be liable to pay to the State Government tax at the rate of two thousand five hundred rupees per annum." shall be substituted;

(b) after sub-section (2), the following sub-section shall be inserted:—

"(2A) Notwithstanding anything contained in sub-section (2), the aforesaid rate of tax shall not apply where the State Government, by notification, specifies different rate of tax in the Schedule, the persons specified therein shall be liable to pay tax at such rate, whether per annum or per month, subject to such restrictions and conditions as may be specified in the Schedule.";

(3) in sub-section (4) of section 4A, the words "through the website www.wbprofessiontax.gov.in," shall be omitted;

(4) in sub-section (1) of section 6, after the words "the salaries and wages paid by him and the amount of tax deducted by him in respect thereof", the words "and also the details of manpower hired and/ or supplied by him" shall be inserted;

(5) in sub-section (4a) of section 7, for the words "after the expiry of two years", the words "after the thirtieth day of September next following the expiry of two years from the end of the financial year in respect of which or part of which the assessment is made" shall be substituted;

(6) in section 15,—

(a) in sub-section (la), for the words "who has paid or is liable to pay tax equal to or more than thirty thousand rupees in a year,", the words "and whose annual gross turnover or annual gross receipt, as the case may be, exceeds rupees ten crore in the preceding financial year," shall be substituted;

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(Clause 3.)

(b) after sub-section (la), the following *Explanation* shall be inserted:—

'*Explanation.*— For the purposes of this sub-section, "annual gross turnover" or "annual gross receipt", as the case may be, in relation to a person, shall mean the aggregate of the amounts including valuable consideration, fee, remuneration, reimbursement, commission or any other sum, by whatever name called, relating to his profession or trade in West Bengal, receivable by him, and that of all the branches or offices in West Bengal in respect of a firm, company, corporation or other corporate body, any society, club or association during the immediately preceding year.';

(7) in section 19,—

(a) in sub-section (1), for the words "simple imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both, and where the offence is a continuing one, with a daily fine, not exceeding fifty rupees,", the words "fine which may extend to two thousand rupees, and where the offence is a continuing one, with a daily fine, not exceeding one hundred rupees," shall be substituted;

(b) in sub-section (2), for the words "imprisonment of either description which shall not be less than three months but which may extend to one year or with fine not exceeding five thousand rupees or with both.", the words "with fine not exceeding ten thousand rupees." shall be substituted;

(c) in sub-section (3), for the words "imprisonment of either description which shall not be less than three months but which may extend to one year or with fine not exceeding five thousand rupees or with both.", the words "fine not exceeding ten thousand rupees." shall be substituted;

(d) sub-section (4) shall be omitted.

Amendment of West Ben. Act XXVIII of 2017.

3. In the West Bengal Goods and Services Tax Act, 2017,—

(1) for clause (b) of sub-section (3) of section 15, the following clause shall be substituted:—

"(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.";

(2) in sub-section (1) of section 34, after the words "both supplied are found to be deficient", the words, brackets, letter and figures "or where a discount referred to in clause (b) of sub-section (3) of section 15 is given" shall be inserted;

(3) in section 54,—

(a) in sub-section (6), after the words "supply of goods or services or both", the words, brackets and figures "or of unutilised input tax credit allowed under clause (ii) of the first proviso to sub-section (3)" shall be inserted;

(b) in sub-section (14), after the words, brackets and figures "sub-section (5) or sub-section (6)", the words ",other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax," shall be inserted.

STATEMENT OF OBJECTS AND REASONS.

The Bill, namely the West Bengal Finance Bill, 2026, seeks to amend the following principal Acts:—

(A) The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979,—

It has been considered necessary to amend the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, *inter alia* with a view to—

(a) remove the doubt on liability to pay tax by the employer on payment of salaries to the employees who are working in the state of West Bengal having their headquarters or the places from where salaries are disbursed are located outside West Bengal;

(b) expand the tax base by making every person engaged in any profession, trade, calling or employment liable to pay to the State Government tax at the rate of two thousand five hundred rupees per annum;

(c) make provisions for lower or nil rate of tax for salaried persons on the basis of their monthly salary;

(d) make provision for technical domain updates without needing a formal legislative amendment to the Act;

(e) make it mandatory for an employer to provide the data of manpower hired or supplied in the return;

(f) extend the time bar for assessment so as to provide reasonable time for the officer to engage themselves in tax collection during February and March rather than be busy with completion of assessment;

(g) to change from the existing criterion of amount of profession tax payment per annum to annual turnover of business (duly certified by a CA/CS/Cost Accountant) so that it can be verified very easily with other easily available documents, such as, GST returns, IT returns etc;

(h) remove the imprisonment provisions and to substitute the provisions for fine only to retain the deterrent effect of offences and penal provisions.

(B) The West Bengal Goods and Services Tax Act, 2017,—

It has been considered necessary to amend the West Bengal Goods and Services Tax Act, 2017, *inter alia* with a view to—

(a) do away with requirement of linking the post-sale discount with an agreement specifically linked to relevant invoices and to refer to issuance of credit note, where the input tax credit is reversed by the recipient;

(b) include the reference of discount for issuing credit notes for post-supply discounts;

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(c) extend the provisions of provisional refund to refunds arising out of inverted duty structure;

(d) make provisions for removing the threshold limit for refund claim in case of goods exported out of India with payment of tax.

2. The Bill has been framed with the above objects in view.

3. There is no financial implication involved in giving effect to the provisions of the Bill.

KOLKATA:
The 20th June, 2026.

SWAPAN DASGUPTA,
Member-in-charge.

By order of the Governor,

SUBHRADIP MITRA,
Pr. Secy. to the Govt. of West Bengal,
Law Department.

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