

The

Kolkata **Gazette**
सत्यमेव जयते
Extraordinary
Published by Authority

MAGHA 14]

TUESDAY, FEBRUARY 3, 2026

[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. 88-L.— 3rd February, 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. 3 of 2026

**THE BENGAL AGRICULTURAL INCOME-TAX
(AMENDMENT) BILL, 2026.**

**A
BILL**

to amend the Bengal Agricultural Income-tax Act, 1944.

WHEREAS it is expedient to amend the Bengal Agricultural Income-tax Act, 1944 for the purpose and in the manner hereinafter appearing;

Ben. Act IV of
1944.

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 Bengal Agricultural Income-tax (Amendment) Act, 2026.

*The Bengal Agricultural Income-tax
(Amendment) Bill, 2026.*

(Clause 2.)

(2) This section shall come into force with immediate effect, and the other provision 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.

Amendment of
section 3 of Ben.
Act IV of 1944.

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, 2026”, the words, figures and letters “31st day of March, 2027” shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

The Bengal Agricultural Income-tax (Amendment) Bill, 2026, seeks to amend clause (d) of sub-section (2) of section 3 of the Bengal Agricultural Income-tax Act, 1944, to give relief by providing exemption from charge of agricultural income tax for one more financial year ending on the 31st day of March, 2027.

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

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

KOLKATA,
The 2nd February, 2026.

CHANDRIMA BHATTACHARYA,
Member-in-charge.

By order of the Governor,

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