

**SALIENT FEATURES OF THE WEST BENGAL TAX ON ENTRY
OF GOODS INTO LOCAL AREAS ACT, 2012**

1. The tax rate shall be uniform – **ONE per cent on value of goods.**
2. No collection of any tax at any checkpost.
3. No question of vehicles being detained anywhere within the local area including checkpost.
4. Self declaration and self assessment of tax.
5. There will be no entry tax on goods specified as **Exempted Goods (Schedule A)** under the VAT Act. Thus, no entry tax on:–
 - (i) Agricultural implements;
 - (ii) Bio-fertilisers and micronutrients;
 - (iii) Paddy
 - (iv) Rice;
 - (v) Wheat;
 - (vi) Flour (including atta, maida, suji, besan and sattu)
 - (vii) Pulses;
 - (viii) Sugar;
 - (ix) Salt
 - (x) Textile fabrics;
 - (xi) Vegetables;
 - (xii) Fruits;
 - (xiii) Egg;
 - (xiv) Meat;
 - (xv) Fish;
 - (xvi) Prawns;
 - (xvii) Livestock;
 - (xviii) Bread;
 - (xix) Fishnet, fishnet fabrics and fish net hook;
 - (xx) Seeds of fish, prawn and shrimp;

- (xxi) LPG for domestic use;
- (xxii) Kerosene oil;
- (xxiii) Poultry feed;
- (xxiv) Cattle feed;
- (xxv) Aquatic feed;
- (xxvi) Raw jute;
- (xxvii) Hay;
- (xxviii) Books, periodicals and journals;
- (xxix) Bed sheets, pillow covers, towels, handkerchief, blankets, mat, etc.
- (xxx) Newspaper;
- (xxxi) Oil cake;
- (xxxii) Hosiery yarn;

Further, NO entry tax will be on –

- (a) Petrol and diesel;
 - (b) All Agricultural implements (manually driven or not)
 - (c) Tractors; Threshers;
 - (d) Harvesters;
 - (e) Chemical fertilizers;
 - (f) pesticides, weedicides, insecticides, germicides, fungicides and herbicides;
 - (g) Groundnut or peanut seed;
 - (h) Rapeseed;
 - (i) Mustard seed;
 - (j) Tea;
 - (k) Bamboo including split bamboo, kite sticks and cut bamboo, and cane; and on rectified spirit
6. The tax is designed to be compensatory in nature and the entire tax shall go to a dedicated fund which shall be used for providing benefits and facilities for development of trade and industry in local areas of the State like construction, development and maintenance of roads and bridges for linking the market and industrial areas, construction, development and maintenance of transport

hubs and cold storage facilities, creating infrastructure for supply of electricity and water to industries and other commercial complex, etc.

7. All registered dealers under the VAT Act importing goods through waybill will be deemed to be registered under the Entry Tax Act.

NO NEED OF MAKING ANY SEPARATE APPLICATION FOR REGISTRATION

8. Registered dealers will furnish **ONE PAGE Quarterly return online.**
9. The registered dealers will be required to make **Monthly payment.**
10. Un-registered dealer or person after he pays the entry tax will be able to obtain waybill electronically by 15th April, 2012. Till then, manual system will continue.
11. Entry tax **shall not** be payable where goods are transported through West Bengal to other States or where the goods are meant for export out of the territory of India.
12. **No Assessment.** Deemed Assessment for dealers who regularly file their return and pay tax.
13. **Specified goods liable to entry tax** are :-

(1) Goods referred to in Schedule C of the West Bengal Value Added Tax Act, 2003 **Excluding the following:-**

- (a) *All Agricultural implements;*
- (b) *Tractors, threshers, harvesters;*
- (c) *Chemical fertilizers including basic slag, pesticides, weedicides, insecticides, germicides, fungicides and herbicides, other than bleaching powder;*
- (d) *Tea;*
- (e) *Groundnut or peanut seed, rapeseed and mustard seed;*
- (f) *Bamboo including split bamboo, kite sticks and cut bamboo, and cane*

(2) Foreign liquor, whether or not made in India, Goods referred to in Schedule CA and Schedule D of the VAT Act;