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PART III—Acts of the West Bengal Legislature.

**GOVERNMENT OF WEST BENGAL**

**LAW DEPARTMENT**

**Legislative**

NOTIFICATION

No. 440-L.—11th March, 2014.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

**West Bengal Act I of 2014**

**THE WEST BENGAL FINANCE ACT, 2014.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette*,  
*Extraordinary*, of the 11th March, 2014.]

*An Act to amend the Indian Stamp Act, 1899, in its application to West Bengal, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, and the West Bengal Value Added Tax Act, 2003.*

WHEREAS it is expedient to amend the Indian Stamp Act, 1899, in its application to the State of West Bengal, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, and the West Bengal Value Added Tax Act, 2003, for the purposes and in the manner hereinafter appearing;

2 of 1899.  
West Ben. Act VI  
of 1979.  
West Ben. Act  
XXXVII of 2003.

It is hereby enacted in the Sixty-fifth Year of the Republic of India, by the Legislature of West Bengal, as follows:-

*The West Bengal Finance Act, 2014.**(Sections 1-3.)*

Short title and commencement.

1. (1) This Act may be called the West Bengal Finance Act, 2014.

(2) Save as otherwise provided, it shall come into force on such date, or shall be deemed to have come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different provisions of this Act.

Application and amendment of Act 2 of 1899.

2. (1) The Indian Stamp Act, 1899 (hereinafter referred to as the principal Act) shall, in its application to West Bengal, be amended for the purposes and in the manner hereinafter provided.

(2) In sub-section (6) of section 47A to the principal Act,—

- (a) for the words “an interest at the rate of two *per centum*”, the words “an interest at the rate of one *per centum*” shall be substituted;
- (b) for the words “full payment of such duty”, the words “full payment of such duty, subject to a maximum of rupees twenty thousand” shall be substituted.

(3) In Schedule IA to the principal Act,—

- (a) in article 32, in item (b), for the entries under the heading “Proper Stamp-duty” against sub-item (ii), the following entries under the heading “Proper Stamp-duty” shall be substituted:—

“Rupees ten for every Rs. 500 or part thereof, for the amount secured by such deed, subject to the maximum of Rs. 1,00,000.”;

(b) in article 35,—

- (i) in item (c), for the entries under the heading “Proper Stamp-duty” against sub-item (ii), the following entries under the heading “Proper Stamp-duty” shall be substituted:—

“The stamp-duty as conveyance (No.23) on the market value of the property which is the subject-matter of the lease, or an aggregate of stamp-duties as a Conveyance (No.23) on rent (three times of the average annual rent) and premium or money advanced or security charges advanced, whichever is higher:

Provided that in any case, when an agreement for a lease is stamped or a lease in pursuance of such agreement is subsequently executed, the duty on such lease shall not exceed rupees ten.”;

- (ii) in item (d), after *Explanation III*, the following *Explanation* shall be added:—

*Explanation IV.*—The expression “or for security charges advanced” referred to in items (b) and (c) of article 35, shall mean non-refundable security charges or deposits only.”;

- (c) in article 43, in item (a), for the entries under the heading “Proper Stamp-duty”, the following entries under the heading “Proper Stamp-duty” shall be substituted:—

“Fifty paise for every Rs. 5000 or part thereof, of the value of the good or commodity.”.

Amendment of West Ben. Act VI of 1979.

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

(1) in section 3,—

- (a) in sub-section (2), the proviso shall be omitted;
- (b) after sub-section (2), the following sub-section shall be inserted:—

“(3) The State Government, after giving by notification not less than fourteen days’ notice of its intention so to do, may, by like notification, with prospective or retrospective effect, add to, amend, or alter the Schedule to the Act.”;

*The West Bengal Finance Act, 2014.**(Section 3.)*

- (2) in section 5, sub-section (5) shall be omitted;
- (3) for section 5C, the following section shall be substituted:—

“Special provision for registration and enrolment. 5C. (1) Notwithstanding anything contained in sub-section (1) and sub-section (2) of section 5, an employer or a person, other than a person earning salary or wages in respect of whom the tax is payable by his employer, who is liable to pay tax under section 3, or section 4, or both but has failed to apply for registration or enrolment or both under the Act, may, at his option, make an application for registration or enrolment or both in the prescribed form to the prescribed authority under section 5 within the 31st day of March, 2015, along with a declaration by such employer or person in such prescribed form together with the proof of payment of tax, for the amount as mentioned in sub-section (2).

(2) The amount of tax, depending on the fact whether tax is payable by the employer or a person, as the case may be, and for the previous year or years or part thereof for which tax is to be paid under this section, in lieu of the tax otherwise payable by such employer or a person, shall be—

- (a) in respect of tax payable by a person under section 3,—

rupees one thousand only	if paid within 30.06.2014
rupees one thousand two hundred only	if paid within 30.09.2014
rupees one thousand five hundred only	if paid within 31.12.2014
rupees two thousand only	if paid within 31.03.2015.

- (b) in respect of an employer liable to deduct and pay tax under section 4,—

rupees one thousand only <i>per</i> employee	if paid within 30.06.2014
rupees one thousand two hundred only <i>per</i> employee	if paid within 30.09.2014
rupees one thousand five hundred only <i>per</i> employee	if paid within 31.12.2014
rupees two thousand only <i>per</i> employee	if paid within 31.03.2015.

(3) Such employer or person obtaining registration or enrolment under this section, shall continue to pay tax under section 3 or section 4 for all subsequent periods as applicable.

(4) If the application referred to in sub-section (1) filed by an employer or a person liable to pay tax under this Act, is found to be in order, the prescribed authority shall grant registration or enrolment or both to such an employer or a person, as the case may be.”;

- (4) in section 6B, in sub-section (1), for the words, figures and letters “periods ending on the 31st day of March, 2012, he may, without payment of interest or late fee, furnish the pending returns for the period of last two years within 31st January, 2014”, the words, figures and letters “periods ending on the 31st day of March, 2013, he may, without payment of interest or late fee, furnish the pending returns for the periods of last year within 31st January, 2015”, shall be substituted;
- (5) section 7A shall be omitted;
- (6) Section 8A shall be omitted;
- (7) Section 12B shall be omitted;
- (8) section 13 shall be omitted;

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- (9) in section 17A, for the words and figures “person falling under any of the entries from serial Nos. 2 to 22 of the Schedule has paid tax for any year at a rate lower than”, the words “person has paid tax for any year at a rate lower than” shall be substituted;
- (10) in section 26, in sub-section (1), for the words “exemption or reduction in the rate of tax payable”, the words “exemption or reduction in the rate of tax payable, or allow rebate on tax payable,” shall be substituted;
- (11) for Schedule, the following Schedule shall be substituted:—

## ‘SCHEDULE

(See sub-section (2) of section 3.)

**Schedule of rates of tax on professions, trades, callings and employments.**

SI. No.	Class of persons	Rate of tax
(1)	(2)	(3)
1.	Employees earning monthly salary or wages— (i) Not exceeding Rs.8,500 (ii) Above Rs.8,500 but not exceeding Rs. 10,000 (iii) Above Rs. 10,000 but not exceeding Rs. 15,000 (iv) Above Rs. 15,000 but not exceeding Rs. 25,000 (v) Above Rs.25,000 but not exceeding Rs.40,000 (vi) Above Rs.40,000	Nil, Rs. 90 <i>per</i> month, Rs.110 <i>per</i> month, Rs. 130 <i>per</i> month, Rs. 150 <i>per</i> month, Rs. 200 <i>per</i> month.
2.	Persons being individuals engaged in any profession or calling (but not engaged as an employee) being— (a) Legal practitioners including solicitors and notaries public; (b) Medical Practitioners including medical consultants and dentists; (c) Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (1 of 1956) or under the Companies Act, 2013 (18 of 2013); (d) Technical or professional consultants other than those mentioned elsewhere in the Schedule; (e) Members of Associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952); (f) Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956); (g) Remisiers recognised by a Stock Exchange; (h) Holders of permits granted or issued under the Motor Vehicles Act, 1988 (59 of 1988), for transports vehicles, which are adapted to be used for hire or reward, like auto-rickshaws, three-wheeler goods vehicles, taxi including luxury taxi, trucks, trailers or buses; (i) Postal agents, chief agents, principal agents, special agents, insurance agents, surveyors and loss assessors; (j) Jockeys licensed by any Turf Club in the State;	

*The West Bengal Finance Act, 2014.**(Section 3.)*

Sl. No.	Class of persons	Rate of tax
(1)	(2)	(3)
	where the annual gross income in the preceding year or part thereof of any such person mentioned above is—	
	(i) Not more than Rs. 60,000	Nil,
	(ii) Above Rs. 60,000 but not exceeding Rs. 72,000	Rs. 480 <i>per annum</i> ,
	(iii) Above Rs. 72,000 but not exceeding Rs. 84,000	Rs. 540 <i>per annum</i> ,
	(iv) Above Rs. 84,000 but not exceeding Rs. 96,000	Rs. 600 <i>per annum</i> ,
	(v) Above Rs. 96,000 but not exceeding Rs. 1,08,000	Rs. 1,080 <i>per annum</i> ,
	(vi) Above Rs. 1,08,000 but not exceeding Rs. 1,80,000	Rs. 1,320 <i>per annum</i> ,
	(vii) Above Rs. 1,80,000 but not exceeding Rs. 3,00,000	Rs. 1,560 <i>per annum</i> ,
	(viii) Above Rs. 3,00,000 but not exceeding Rs. 5,00,000	Rs. 2,000 <i>per annum</i> ,
	(ix) Above Rs. 5,00,000	Rs. 2,500 <i>per annum</i> .
3.	Persons engaged in any profession or trade involving supply of goods or services or both, being—	
	(a) Dealers as defined under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003) or the Central Sales Tax Act, 1956 (74 of 1956), whether or not liable to pay tax under the aforesaid Acts, but excluding departments of the Central or the State Governments;	
	(b) Employers and/or Shopkeepers as defined in the West Bengal Shops and Establishments Act, 1963 (West Ben. Act XIII of 1963), whether or not their establishments or shops are situated within an area to which the aforesaid Act applies and also whether registered or not registered under that Act;	
	(c) Co-operative societies registered or deemed to be registered under the West Bengal Co-operative Societies Act, 1983 (West Ben. Act XLV of 1983) and other registered societies;	
	(d) Cable operator, signal provider including M.S.O. and cable hirer in cable television network and their agents;	
	(e) Contractors of all descriptions engaged in any work;	
	(f) Owners or occupiers or licencees or lessees of factories as defined in the Factories Act, 1948 (63 of 1948);	
	(g) Owners, occupiers, licencees or lessees of internet cafe;	
	(h) Owners, occupiers, licencees or lessees of weighbridge;	
	(i) Owners of Subscribers Trunk Dialling (STD) or International Subscriber Dialling (ISD) booths;	
	(j) Owners or occupiers of cold storages;	
	(k) Owners or occupiers or licencees or lessees of tutorial homes and training institutes of any description;	
	(l) Owners or occupiers or licencees or lessees of residential hotels including guest houses, lodges, holiday homes or any other similar property let out on rent or against user fee;	

*The West Bengal Finance Act, 2014.**(Section 3.)*

Sl. No.	Class of persons	Rate of tax
(1)	(2)	(3)
	<p>(m) Owners or occupiers or licencees or lessees of cinema houses and theatres including multiplexes, video parlours, video halls, video rental libraries;</p> <p>(n) Licensed vendors of country liquor, opium, <i>bhanga</i>, <i>pachwai</i> or <i>toddy</i>;</p> <p>(o) Owners, occupiers, licencees or lessees of non-air conditioned beauty parlours or spa or hair dressing saloons;</p> <p>(p) Persons providing courier services;</p> <p>(q) Partnership firms constituted under Indian Partnership Act, 1932 (9 of 1932) and limited liability partnership firms established under Limited Liability Partnership Firms Act, 2008 (6 of 2009);</p> <p>where the annual gross turnover or annual gross receipt in the preceding year or part thereof of any such person mentioned above is—</p> <p>(i) Not more than Rs. 5,00,000;</p> <p>(ii) Above Rs. 5,00,000 but not exceeding Rs.7,50,000;</p> <p>(iii) Above Rs. 7,50,000 but not exceeding Rs.25,00,000;</p> <p>(iv) Above Rs. 25,00,000 but not exceeding Rs. 50,00,000;</p> <p>(v) Above Rs. 50,00,000;</p>	<p>Nil,</p> <p>Rs. 300 <i>per annum</i>,</p> <p>Rs. 600 <i>per annum</i>,</p> <p>Rs. 1,200 <i>per annum</i>,</p> <p>Rs. 2,500 <i>per annum</i>,</p>
4.	<p>Persons who are engaged in any profession, trade, or calling in West Bengal, being—</p> <p>(a) Estate agents or promoters or brokers or commission agents or del credere agents or mercantile agents;</p> <p>(b) Stevedores, clearing agents, customs agents, licensed shipping brokers or licensed boat suppliers;</p> <p>(c) Occupier of a jute mill, or shipper of jute, as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003);</p> <p>(d) Occupiers, owners, lessees or licensees of rice mills;</p> <p>(e) Owners or lessees of petrol/diesel/gas filling stations and service stations and agents or distributors thereof including retail dealers of liquified petroleum gas;</p> <p>(f) Owners or occupiers of distilleries, breweries and bottling plants;</p> <p>(g) Licensed vendors of foreign liquor;</p> <p>(h) Owners, licencees or lessees of premises let out for social functions;</p> <p>(i) Air-conditioned beauty parlours or spa;</p> <p>(j) Resorts, gym, slimming centres, and wellness centres of all types and descriptions;</p> <p>(k) Air-conditioned hair dressing saloons;</p> <p>(l) Air-conditioned restaurants;</p>	



*The West Bengal Finance Act, 2014.**(Section 3.)*

Sl. No.	Class of persons	Rate of tax
(1)	(2)	(3)
	(m) Licensed money lenders under the Bengal Money Lender Act, 1940 (Ben. Act X of 1940); (n) Individuals or institutions conducting chit funds and lotteries and authorised stockists of lottery tickets; (o) Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949); (p) Companies registered under the Companies Act, 1956 (1 of 1956) or the Companies Act, 2013 (18 of 2013); (q) Persons providing services in relation to the security of any property or person, by providing security personnel or otherwise and including the provision of services in relation to investigation, detection or verification of any fact or activity; (r) Bookmakers and trainers licensed by Royal Calcutta Turf Club or any other Turf Club in the State; (s) Owners or occupiers or licencees or lessees of nursing homes, pathological laboratories including diagnostic centres.	Rs. 2,500 <i>per annum</i> .
<i>Explanatory Notes.—</i>		
(1) The rate of tax payable by any person covered in entry against serial number 4 above shall be Rs. 2,500 <i>per annum</i> irrespective of the amount of gross turnover or gross receipts of such person.		
(2) Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.		
(3) For the purposes of entries against serial number 2, “annual gross income”, in relation to a person, shall mean the aggregate of the amounts including fee, remuneration, reimbursement, commission or any other sum, by whatever name called, relating to his profession or calling in West Bengal, receivable by him, and that of all his branches or offices in West Bengal, during the immediately preceding year.		
(4) For the purposes of entries under serial number 3, “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.		
(5) The rate of tax payable by each branch or office of a firm, company, corporation or other corporate body, any society, club or association shall be the same as that payable by that firm, company, corporation or other corporate body, society, club or association, as the case may be, in accordance with any entry of this Schedule.		
(6) If any person, who is not liable to make any payment of tax under this Act in any particular year or part thereof, as his annual gross income or annual gross turnover or annual gross receipt, as the case may be, in the previous year or part thereof did not exceed the minimum threshold limit as shown in column (3), but intends to get himself enrolled under this Act, or intends to continue his enrolment under this Act, as the case may be, he shall be liable to pay for that year or part thereof Rs. 480, if he is a person covered by serial No. 2, and Rs. 300, if he is a person covered by serial No. 3.’		

*The West Bengal Finance Act, 2014.**(Section 4.)*

Amendment of  
West Ben. Act  
XXXVII of 2003.

4. In the West Bengal Value Added Tax Act, 2003,—
- (1) in section 2,—
    - (a) in clause (6), for the words “by notification specify, but shall not include second hand plant and machinery”, the words “by notification specify” shall be substituted;
    - (b) in clause (19A), for the words “in respect of works contract executed within West Bengal”, the words “in respect of works executed within West Bengal” shall be substituted;
  - (2) in section 7, in sub-section (1), for the words and figures “may constitute a West Bengal Sales Tax Appellate and Revisional Board for discharging the functions as referred to in section 87”, the words and figures “may constitute a West Bengal Sales Tax Appellate and Revisional Board in Kolkata, and its different benches in other districts of the State, for discharging the functions as referred to in section 87” shall be substituted;
  - (3) in section 10, in sub-section (6), for the words, figures and brackets “under sub-section (2) or under sub-section (3) or under sub-section (4) of section 14”, the words and figures “under section 14” shall be substituted;
  - (4) in section 24,—
    - (a) in sub-section (1),—
      - (i) first proviso shall be omitted;
      - (ii) second proviso shall be omitted;
    - (b) sub-section (2B) shall be omitted;
  - (5) in section 32,—
    - (a) in sub-section (2), in the fifth proviso, for the words, figures and letters “on or before the 30th day of June, 2013”, the words, figures and letters “on or before the 31st day of July, 2014” shall be substituted;
    - (b) after sub-section (4), the following sub-section shall be inserted:—
 

“(4A) The provisions of sub-section (4) shall, *mutatis mutandis*, apply for collection of tax at source made in terms of section 40A.”;
  - (6) in section 33, in sub-section (1), in the second proviso, for the words, figures and letters “on or before the 30th June, 2013”, the words, figures and letters “on or before the 31st day of July, 2014” shall be substituted;
  - (7) after section 40, the following section shall be inserted:—

“Collection of tax  
at source.

40A. (1) Notwithstanding anything contained in section 32 or any rules made thereunder or any terms of a contract to the contrary, the person responsible for paying any sum for intra-state purchase of taxable goods from any dealer, wholly or partly in pursuance of a contract between such dealer and the Government or a local authority shall, at the time of payment of any sum to such dealer by any mode of payment, deduct towards tax payable under section 16 an amount equal to such percentage or percentages, not exceeding the rate specified in clause (b) of sub-section (2) of section 16, of such sum, and in such circumstances, as may be prescribed.

(2) The provisions of sub-section (2) to sub-section (6) of section 40 shall, *mutatis mutandis*, apply for collection of tax at source to be made in terms of this section.”;



*The West Bengal Finance Act, 2014.*

*(Section 4.)*

- (8) in section 43,—
- (a) in sub-section (3), the following proviso shall be deemed to have been inserted with effect from the 1st day of April, 2012:—
- “Provided that where a dealer pays in full the amount specified in the computation sheet, the return(s) submitted by the dealer for the relevant period shall be eligible to be considered for deemed assessment under section 47 or summary assessment under section 47AA, as the case may be.”;
- (b) in sub-section (5),—
- (i) for the words, letters, figures and brackets “may deem fit and proper, not only for the reason as described in this sub-section read with clause (ca) of sub-section (1) of section 46 but also for any other reason as contained in other clauses of sub-section (1) of section 46 where it is required to do so and also act according to the provision of sub-section (2) and sub-section (3), of section 46”, the words “may deem fit and proper” shall be substituted;
- (ii) in the second proviso, for the words, letters, figures and brackets “clause (ca) of sub-section (1) of section 46”, the words, figures and brackets “sub-section (1) of section 46” shall be substituted;
- (iii) in the third proviso, for the words, letters, figures and brackets “under any of the clauses of sub-section (1) of section 46, other than clause (ca) of sub-section (1) of section 46”, the words, figures and brackets “under sub-section (1) of section 46 for reasons to be recorded in writing” shall be substituted;
- (c) in sub-section (5A),—
- (i) for the words, figure and brackets “report drawn under sub-section (3)”, the words, figures and brackets “report, in respect of any selection made under sub-section (1) on or after the 1st day of April, 2012, drawn under sub-section (3)” shall be deemed to have been substituted with effect from the 1st day of April, 2012;
- (ii) for the words “deemed to be an order of assessment and the computation sheet attached to the report shall be deemed to be a notice of demand”, the words, figures and brackets “deemed to be an order of assessment under sub-section (1) of section 46 and the computation sheet attached to the report shall be deemed to be a notice of demand upon such assessment” shall be deemed to have been substituted with effect from the 1st day of April, 2012;
- (iii) for the proviso, the following proviso shall be substituted:—
- “Provided that where an amount of net tax or interest or late fee is found to have been paid in excess as mentioned in such report and computation sheet, on expiry of one month as stated above, the said computation sheet shall be deemed to be a notice of demand.”;
- (d) sub-section (6) shall be omitted;

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- (9) after section 43A, the following section shall be inserted:—

“Audit by a special team.

43AB. (1) If at any stage of a proceeding initiated under the Act against a dealer, the Commissioner, having regard to the nature and complexity of the accounts, records and documents, has reasons to believe that the dealer is engaged in an activity detrimental to the State revenue, he may call for audit of such accounts, records and documents of the dealer by a special team of selected tax professionals to be nominated by him in such manner, and subject to such restrictions and conditions, as may be prescribed.

(2) The special team shall furnish a report of the audit in the prescribed form duly signed and verified by it and setting forth such other particulars as the Commissioner may require.”;

- (10) in section 47AA, in sub-section (2), for the words, figure and brackets “under sub-section (4)”, the words, letter, figures and brackets “under sub-section (4), or unless an approval of the Commissioner is obtained for making assessment under clause (b) of sub-section (1) of section 46, in respect of any period starting on or after the 1st day of April, 2011” shall be substituted;

- (11) in section 49, in sub-section (1),—

(a) in the second proviso, for the words, letters, figures and brackets “under clause (ca) of sub-section (1) of section 46”, the words, figures and brackets “under sub-section (5) of section 43” shall be substituted;

(b) third proviso shall be omitted;

(c) fourth proviso shall be omitted;

(d) in the fifth proviso, for the words, figures, letters and brackets “under clause (e), or clause (ea), of sub-section (1) of section 46 is required to be made”, the words, figures and brackets “under sub-section (1) of section 46 is required to be made by the Commissioner for any refund pertaining to that period” shall be substituted;

(e) in the seventh proviso, for the words and figures “on or before 31st day of December, 2013”, the words and figures “on or before the 31st day of December, 2014” shall be substituted.

- (12) in section 61, in sub-section (1), in clause (aa), for sub-clause (ii), the following sub-clause shall be substituted:—

“(ii) the sales to registered dealers within the meaning of section 3 of the Central Sales Tax Act, 1956 exceeds fifty *per centum* of total sales;”;

74 of 1956.

- (13) in section 87,—

(a) in sub-section (1),—

(i) first proviso shall be omitted;

(ii) second proviso shall be omitted;

(iii) third proviso shall be renumbered as the first proviso to that sub-section and in the first proviso so renumbered, for the words “Provided also that”, the words “Provided that” shall be substituted;

(iv) to the first proviso so renumbered, the following provisos shall be added:—

“Provided further that where an application for revision has been filed on or after the 1st day of April, 2014, relating to the provisional assessment or any other assessment passed by appropriate authority by taking into consideration an adverse finding arising out of seizure of books of accounts or other

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records or goods or upon audit as referred to in section 43 or upon special audit as referred to in section 43A, and where in the first appeal or revision, such adverse finding is upheld by the first appellate or revisional authority, such appellate or revisional order shall not be revised by the Appellate and Revisional Board where any revision case relating to earlier period is already pending for disposal before it, unless the applicant produces the document relating to—

- (a) proof of payment of five *per centum* of the disputed amount or rupees one lakh, whichever is less, and
- (b) proof of payment of full amount of tax, interest and late fee, as the applicant may admit to be due from him:

Provided also that any payment made against disputed amount shall be adjusted as payment for the relevant assessment period.”;

- (b) after sub-section (1), the following sub-sections shall be inserted:—

“(1A) The Appellate and Revisional Board, in disposing of an application for revision, shall, for reasons to be recorded in writing, confirm, reduce, enhance or annul the final appellate or revisional order from an order of provisional assessment or any other assessment.

(IB) The applicant shall not be entitled to produce additional evidence, whether oral or documentary, in the Appellate and Revisional Board unless the Appellate and Revisional Board allows production of such evidence or document in the following circumstances:—

- (a) if the appellate or revisional authority, whose order is under revision before the Appellate and Revisional Board, had refused to admit such evidence; or
- (b) if the applicant seeking to produce additional evidence, establishes that even after exercising due diligence, such evidence was not within his knowledge or could not be produced earlier; or
- (c) if the Appellate and Revisional Board requires production of any document for pronouncing its judgement or for any other substantial cause:

Provided that whenever additional evidence is allowed to be produced, the Appellate and Revisional Board shall record the reason for its admission.”;

- (14) to section 87A, after the first proviso, the following proviso shall be added:—

“Provided further that where an application for revision and the records relating thereto have not been transferred to such authority within the 30th day of September, 2012, such application for revision shall be deemed not to have been transferred to such authority and such application shall be disposed of by the Appellate and Revisional Board in accordance with the provisions of section 87 within the 31st day of December, 2014.”;

- (15) in Schedule A, after serial No. 20D in column (1) and entry relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted:—

“20E. Human hair.”;

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*(Section 4.)*

(16) in Schedule C, in Part I,—

(a) after serial No. 30C in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and the entry relating thereto in column (2) shall be inserted:—

“30D. Gas stove including LPG stove the maximum retail price of which does not exceed rupees one thousand.”;

(b) after serial No. 34 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and the entry relating thereto in column (2) shall be inserted:—

“34A. Hair bands and hair clips.”;

(c) after serial No. 77C in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and the entry relating thereto in column (2) shall be inserted:—

“77D. Sanitary napkins the maximum retail price of which does not exceed rupees twenty-five.”.

By order of the Governor,

MALAY MARUT BANERJEE,  
*Secy. to the Govt. of West Bengal,*  
*Law Department.*