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PART IIIA—Ordinances promulgated by the Governor of West Bengal under the Constitution of India.

GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT
Legislative

West Bengal Ordinance No. III of 2017

**THE WEST BENGAL TAXATION LAWS
(AMENDMENT) ORDINANCE, 2017.**

WHEREAS it is expedient to amend the West Bengal Sales Tax Act, 1994 and the West Bengal Value Added Tax Act, 2003, for the purposes and in the manner hereinafter appearing;

West Ben. Act
XLIX of 1994,
West Ben. Act
XXXVII of
2003.

AND WHEREAS the Legislative Assembly of the State of West Bengal is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

The Governor is pleased, in exercise of the power conferred by clause (1) of article 213 of the Constitution of India, to make and promulgate the following Ordinance:—

1. (1) This Ordinance may be called the West Bengal Taxation Laws (Amendment) Ordinance, 2017.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Short title and
commencement.

*The West Bengal Taxation Laws
(Amendment) Ordinance, 2017.*

(Sections 2, 3.)

Amendment of
West Ben. Act
XLIX of 1994.

2. In the West Bengal Sales Tax Act, 1994, in section 2, for clause (13), the following clause shall be substituted:—

“(13) “goods” includes all kinds of movable property other than goods leviable to tax under the West Bengal Goods and Services Tax Ordinance, 2017;”.

West Ben. Ord.
II of 2017.

Amendment of
West Ben. Act
XXXVII of
2003.

3. In the West Bengal Value Added Tax Act, 2003, in section 2, in clause (15), after sub-clause (cc), the following sub-clause shall be inserted:—

“(ccc) goods leviable to tax under the West Bengal Goods and Services Tax Ordinance, 2017;”.

KOLKATA,
The 19th June, 2017.

KESHARI NATH TRIPATHI,
Governor of West Bengal.

By order of the Governor,

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