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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. 977-L.— 10th August, 2017.—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. 43 of 2017

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

**A
BILL**

to amend the West Bengal Sales Tax Act, 1994, and the West Bengal Value Added Tax Act, 2003.

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.

It is hereby enacted in the Sixty-eighth 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 Taxation Laws (Second Amendment) Act, 2017.

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

(Clauses 2-4.)

(2) It shall be deemed to have come into force with effect from the 1st day of July, 2017.

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 on sale of which tax is levied under the West Bengal Goods and Services Tax Act, 2017;”.

West Ben. Act
XXVIII 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 on which tax is levied under the West Bengal Goods and Services Tax Act, 2017.”.

Repeal and
savings.

4. (1) The West Bengal Taxation Laws (Amendment) Ordinance, 2017, is hereby repealed.

West Ben. Ord.
III of 2017.

(2) Notwithstanding such repeal, anything done or any action taken, or any notification or order issued, under the respective principal Act as amended by the said Ordinance, shall be deemed to have been validly done or taken or issued under the respective principal Act, on and from the date of such action, notification or order, as the case may be.

STATEMENT OF OBJECTS AND REASONS.

The Bill, namely, the West Bengal Taxation Laws (Second Amendment) Bill, 2017, seeks to amend the following principal Acts:—

(i) the West Bengal Sales Tax Act, 1994.

The provision seeks to amend the definition of “goods” to omit from the said Act the goods on supply of which tax is levied under the West Bengal Goods and Services Tax Act, 2017.

(ii) the West Bengal Value Added Tax Act, 2003.

The provision seeks to amend the definition of “goods” to omit from the said Act the goods on supply of which tax is levied under the West Bengal Goods and Services Tax Act, 2017.

2. As the West Bengal Legislative Assembly was not in session and it was necessary to take immediate action in the matter, an Ordinance, namely, the West Bengal Taxation Laws (Amendment) Ordinance, 2017 (West Ben. Ord. III of 2017) was promulgated.

3. The Bill seeks to replace the said Ordinance by an Act of the State Legislature.

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

4. The Bill has been framed with the above objects in view.
5. There is no financial implication involved in the Bill.

KOLKATA,
The 10th August, 2017.

DR. AMIT MITRA,
Member-in-Charge.

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