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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. 558-L.—8th June, 2022.—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. 14 of 2022**THE WEST BENGAL TAXATION TRIBUNAL
(AMENDMENT) BILL, 2022.****A
BILL**

to amend the West Bengal Taxation Tribunal Act, 1987.

WHEREAS it is expedient to amend the West Bengal Taxation Tribunal Act, 1987, for the purposes and in the manner hereinafter appearing;

West Ben. Act
VIII of 1987.

It is hereby enacted in the Seventy-third Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. (1) This Act may be called the West Bengal Taxation Tribunal (Amendment) Act, 2022.

*The West Bengal Taxation Tribunal
(Amendment) Bill, 2022.*

(Clause 2.)

(2) Save as otherwise provided, this section shall come into force with immediate effect, and the other provisions of this Act shall 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 and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of
section 3 of West
Ben. Act VIII of
1987.

2. In the West Bengal Taxation Tribunal Act, 1987, in section 3,—

(i) in sub-section (2),—

(a) in clause (a), for the words “The Chairman and the Judicial Members shall be appointed by the Governor in consultation with the Chief Justice”, the words “The Chairman and the Judicial members of the Tribunal shall be appointed by the State Government in consultation with the Chief Justice” shall be substituted;

(b) for clause (b), the following clause shall be substituted:—

“(b) A Technical Member shall be appointed by the State Government on the recommendation of the Selection Committee of three members constituted by the State Government, of which the Chairman shall be a sitting Judge of the High Court nominated as such by the Chief Justice and two other Members nominated by the State Government.”;

(ii) in sub-section (3), for clause (c), the following clause shall be substituted:—

“(c) as a Technical Member unless—

(i) he is or has been an officer of the State Government or the Central Government, not below the rank of Special Secretary to that Government, in the Secretariat or elsewhere, and has dealt with revenue or taxation matters during his service in the Government in the capacity of a Deputy Secretary and above to the State Government or the Central Government for a period of not less than two years in the aggregate; or

(ii) he is or has been an officer of the West Bengal Revenue Service not below the rank of Special Commissioner and has dealt with taxation matters for at least one year in such capacity and as Additional Commissioner for at least one year.”;

(iii) for sub-section (6), the following sub-section shall be substituted:—

“(6) The Chairman or any other Member shall not be removed by the State Government from his office except on the ground of proved misbehaviour or incapacity, after an inquiry made by the Chief Justice or by a sitting Judge of the High Court as may be nominated by the Chief Justice in which such Chairman or other Member had been informed of the charges against him and given a reasonable opportunity of being heard in respect of the charges:

Provided that for the aforesaid inquiry the State Government may, by rules, provide the procedure for the inquiry of misbehaviour or incapacity of the Chairman or any other Member.”.

*The West Bengal Taxation Tribunal
(Amendment) Bill, 2022.*

STATEMENT OF OBJECTS AND REASONS.

The Bill, namely the West Bengal Taxation Tribunal (Amendment) Bill, 2022, seeks to amend the West Bengal Taxation Tribunal Act, 1987, *inter alia* for the following purposes:—

(i) to harmonize and expedite the procedure for appointment of the Chairman and other Members as the Tribunal remains non-functional for considerable period due to long pendency of vacancy;

(ii) to expand the scope of selection of Technical Members since the existing criteria for eligibility for the appointment of Technical Member is restrictive and enough applicants are not available for selection.

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

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

KOLKATA:
The 7th June, 2022.

CHANDRIMA BHATTACHARYA,
Member-in-charge.

By order of the Governor,

PARTHA SARATHI SEN,
*Pr. Secy. to the Govt. of West Bengal,
Law Department.*