



## The Bengal Amusements Tax Act, 1922

Act 5 of 1922

**Keyword(s):**

Admission, Admission to an Entertainment, Agriculture, Entertainment, Entertainment Tax, Live-Stock, Payment for Admission, Show Tax, Society, Backer, Bet, Licensee, Licensed Bookmaker, Race Course, Racing Club, Steward, Totalisator

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**Bengal Act V of 1922**  
**THE BENGAL AMUSEMENTS TAX ACT, 1922.**

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## Bengal Act V of 1922

### THE BENGAL AMUSEMENTS TAX ACT, 1922.

REPEALED IN PART AND AMENDED

[ Ben. Act XIII of 1935.  
West Ben. Act XXVIII of 1961.

AMENDED

[ West Ben. Act X of 1948.  
West Ben. Act XI of 1949.  
West Ben. Act XII of 1949.  
West Ben. Act IV of 1951.  
West Ben. Act XXVI of 1965.  
West Ben. Act XXV of 1969.  
West Ben. Act XX of 1972.  
West Ben. Act VIII of 1973.  
West Ben. Act II of 1974.  
West Ben. Act XLV of 1974.  
West Ben. Act XL of 1975.  
West Ben. Act V of 1977.  
West Ben. Act XXI of 1977.  
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West Ben. Act III of 1979.  
West Ben. Act XI of 1980.  
West Ben. Act IX of 1981.  
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West Ben. Act V of 1985.  
West Ben. Act I of 1986.  
West Ben. Act IV of 1987.  
West Ben. Act VIII of 1990.  
West Ben. Act XVIII 1990.  
West Ben. Act VI of 1991.  
West Ben. Act VII of 1991.  
West Ben. Act I of 1992.  
West Ben. Act IV of 1993.  
West Ben. Act I of 1995.  
West Ben. Act III of 1995.  
West Ben. Act V of 1997.

ADAPTED

[ The Government of India  
(Adaptation of Indian Laws)  
Order, 1937.  
The Indian Independence  
(Adaptation of Bengal and  
Punjab Acts) Order, 1948.  
The Adaptation of Laws  
Order, 1950.

[29th March, 1922.]

## Bengal Act V of 1922

### [The Bengal Amusements Tax Act, 1922.]<sup>1</sup>

*An Act to make an addition to the public revenue of Bengal and for that purpose to impose <sup>2</sup>[taxes] on entertainments and other amusements and on certain forms of betting.*

WHEREAS it is necessary to make an addition to the public revenue of Bengal and for that purpose to impose <sup>2</sup>[taxes] on entertainments and other amusements and on certain forms of betting;

Preamble.

It is hereby enacted as follows:—

1. (1) This Act may be called the Bengal Amusements Tax Act, 1922.

Short title, extent and commencement.

(2) It extends to the whole of <sup>3</sup>[West Bengal].

(3) It shall come into force on the first day of April, 1922, in—

(a) Calcutta as defined in clause (7) of section 3 of the Calcutta Municipal Act, 1899<sup>4</sup>;

(b) (i) Fort William excepting the portion thereof included within the ramparts of the Fort;

(ii) the Esplanade; and

(iii) that part of Hastings north of the south edge of Clyde Row and Strand Road to the river bank; and

Ben. Act III of 1899.

<sup>1</sup>For Statement of Objects and Reasons, see the *Calcutta Gazette*, 1922, Pt. IV, p. 10; and for Proceedings in Council, see the Bengal Legislative Council Proceedings, 1922, Vol. VII, No. 1, pp. 163-172, 188-233 and 244-286; and Vol. VII, No. 4, pp. 264-319.

<sup>2</sup>The word "taxes" was substituted for the words "a tax" by s. 2(1) of the West Bengal Taxation Laws (Amendment) Act, 1969 (West Ben. Act XXV of 1969).

<sup>3</sup>The words "West Bengal" within square brackets were substituted for the word "Bengal" by paragraph (2) of Article 3 of the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948.

<sup>4</sup>Bengal Act III of 1899 was repealed and re-enacted by the Calcutta Municipal Act, 1923 (Ben. Act III of 1923), which again has been repealed and re-enacted by the Calcutta Municipal Act, 1951 (West Ben. Act XXXIII of 1951) and thereafter this has also been repealed and re-enacted by the Calcutta Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980) and this reference should now be construed as a reference to the last mentioned Act.

## (Chapter I.—Entertainments Tax.—Section 2.)

<sup>1</sup>(c) the Municipalities of Howrah, Cossipore-Chitpore, Maniktola, Garden Reach, Tollygunge, <sup>2</sup>\* \* and Darjeeling, the Barrackpore Cantonment and the South Suburban Municipality.

(4) The <sup>3</sup>[State Government] may, by notification in the <sup>4</sup>[*Official Gazette*], bring this Act or any portion thereof into force in such other areas in <sup>5</sup>[West Bengal] at such time as shall be specified in such notification.

\* \* \* \* \*

## CHAPTER I

## Entertainments Tax.

Definitions.

2. In this Chapter, unless there is anything repugnant in the subject or context,—

- (1) "admission" includes admission as a spectator or as one of an audience, and admission for the purpose of amusement by taking part in an entertainment;
- (2) "admission to an entertainment" includes admission to any place in which the entertainment is held;
- (3) "agriculture" includes horticulture and live-stock breeding;
- <sup>7</sup>(3a) "Collector" means the Collector of a district and includes the Collector of Stamp Revenue, Calcutta;
- (4) "entertainment" includes any exhibition, performance, amusement, game or sport to which persons are admitted for payment;

<sup>1</sup>With the coming into force of the Howrah Municipal Corporation Act, 1980 (West Ben. Act LVIII of 1980), the area comprised in the former Municipality of Howrah should be construed as Howrah as defined in the Howrah Municipal Corporation Act, 1980 and with the coming into force of the Calcutta Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980), the areas comprised in the former Municipalities of Cossipore-Chitpore, Maniktola, Garden Reach, Tollygunge and South Suburban Municipality should be construed as Calcutta as defined in the Calcutta Municipal Corporation Act, 1980.

<sup>2</sup>The word "Dacca" was omitted by paragraph (1) of Article 3 of, and the Schedule to, the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948.

<sup>3</sup>The words "Provincial Government" were originally substituted for the words "Local Government" by paragraph 4(1) of the Government of India (Adaptation of Indian Laws) Order, 1937 and hereafter the word "State" was substituted for the word "Provincial" by paragraph 4(1) of the Adaptation of Laws Order, 1950.

<sup>4</sup>The words within square brackets were substituted for the words "*Calcutta Gazette*" by paragraph 4(1) of the Government of India (Adaptation of Indian Laws) Order, 1937.

<sup>5</sup>See foot-note 3 on page 69. *ante*.

<sup>6</sup>The proviso was omitted by paragraph 3 of, and Sch. IV to, the Government of India (Adaptation of Indian Laws) Order, 1937.

<sup>7</sup>Clause (3a) was inserted by s. 2(1)(a) of the West Bengal Taxation Laws (Third Amendment) Act 1975 (West Ben. Act VI of 1975).

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(Chapter I.—Entertainments Tax.—Section 2.)

- <sup>1</sup>(4a) "entertainment tax" means a tax levied under section 3;
- (5) "live-stock" includes animals of every description;
- (6) "notification" means a notification published in the <sup>2</sup>[*Official Gazette*];
- (7) "payment for admission" includes any payment made by a person who having been admitted to one part of a place of entertainment is subsequently admitted to another part thereof, for admission to which a payment involving a tax or a higher rate of tax is required and any payment for seats or other accommodation in a place entertainment;
- <sup>3</sup>(7a) "prescribed" means prescribed by rules made under this chapter;
- <sup>4</sup>(8) "proprietor" in relation to any entertainment includes,—
- (a) any person,
  - (b) a licensee of cinematograph exhibition under the West Bengal Cinemas (Regulation) Act, 1954,
  - (c) a licensee under the West Bengal Gambling and Prize Competitions Act, 1957, and
  - (d) a society,
- who is responsible for, or who is for the time being in charge of, the management thereof;
- <sup>5</sup>(8a) "show tax" means a tax levied under section 3A; and
- (9) "society" includes a company, institution, club or other association of persons by whatever name called.

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<sup>1</sup>Clause (4a) was inserted by s. 2 of the West Bengal Amusements Tax (Amendment) Act, 1949 (West Ben. Act XI of 1949).

<sup>2</sup>See foot-note 4 on page 70, *ante*.

<sup>3</sup>Clause (7a) was inserted by section 2(1)(a)(i) of the West Bengal Taxation Laws (Second Amendment) Act, 1990 (West Ben. Act VIII of 1990).

<sup>4</sup>Clause (8) was substituted for the original clause by s. 2(1)(b) of the West Bengal Taxation Laws (Third Amendment) Act, 1975 (West Ben. Act XL of 1975). Then it was resubstituted by s. 2(1)(a)(ii) of the West Bengal Taxation Laws (Second Amendment) Act, 1990 (West Ben. Act VIII of 1990).

<sup>5</sup>Clause (8A) was inserted by s. 2(2) of the West Bengal Taxation Laws (Amendment) Act, 1969 (West Ben. Act XXV of 1969).

West Ben.  
Act XXXIX  
of 1954.

West Ben.  
Act XXXII  
of 1957.

## (Chapter I.—Entertainments Tax.—Section 3.)

Tax on  
payments for  
admission to  
entertain-  
ments.

3. <sup>1</sup>(1) Except as otherwise expressly provided in this Act, there shall be charged, levied and paid to the State Government a tax at the rate specified in sub-section (3) on all payments for admission to any entertainment:

Provided that in the case of any admission to—

- <sup>2</sup>(a) an entertainment for horse racing, tax shall be charged on all payments for such admission at such rate, not exceeding one hundred *per centum* of such payments, as the State Government may by notification fix in this behalf, and different rates may be fixed for different classes of admission, and
- (b) a cabaret held in a place other than in a hotel or a restaurant, tax shall be charged at the rate of hundred *per centum* on all payments for such admission.

3*	*	*	*	*	*	*	*
3*	*	*	*	*	*	*	*
3*	*	*	*	*	*	*	*
3*	*	*	*	*	*	*	*

(2) The entertainments tax shall not be leviable where the payment for admission is not more than <sup>4</sup>[nineteen naye paise].

<sup>1</sup>Sub-section (1) was substituted by s. 2(1) of the West Bengal Taxation Laws (Second Amendment) Act, 1984 (West Ben. Act IV of 1984). Prior to this substitution a proviso to original sub-section (1) was added by s. 2(1)(b) of the West Bengal Taxation Laws (Amendment) Act, 1979 (West Ben. Act III of 1979).

<sup>2</sup>Clause (a) was substituted by s. 2 of the Bengal Amusements Tax (Amendment) Act, 1987 (West Ben. Act IV of 1987).

<sup>3</sup>Sub-sections (1a), (1b), (1c) and (1d) which were inserted by s. 2(1) of the West Bengal Taxation Laws (Amendment) Act, 1973 (West Ben. Act VIII of 1973) were omitted by s. 2(1)(b) of the West Bengal Taxation Laws (Amendment) Act, 1985 (West Ben. Act V of 1985).

<sup>4</sup>The words "three annas" were originally substituted for the words "eight annas" by s. 2(2) of the Bengal Amusements Tax (Amendment) Act, 1935 (Ben. Act XIII of 1935). Thereafter the words within square brackets were substituted by the words "nineteen naye paise" by s. 2(1) of the Bengal Amusements Tax (Amendment) Act, 1961 (West Ben. Act XXVIII of 1961).

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(Chapter I.—Entertainments Tax.—Section 3.)

1(3) In respect of different classes of entertainments, other than cinematograph exhibition, as specified in column 1 of the Table below, the rate of entertainment tax, upon the value of tickets for admission to such class of entertainments as specified in column 2 of the said Table, shall be as shown in the corresponding entry in column 3 of that Table:—

<sup>2</sup>Table

Class of entertainments	Value of tickets	Rate of entertainments tax
(a) Musical soiree, magic show and dance (except cabaret)	(i) up to Rs. 25	Nil
	(ii) above Rs. 25	20 per centum of such value.
(b) Theatrical performance, <i>Jatra</i> and dramatic performance held in a hall, auditorium or building	(i) up to Rs. 25	Nil
	(ii) above Rs. 25	20 per centum of such value.
(c) Any entertainment other than—	(i) up to Rs. 25	Nil
	(ii) above Rs. 25	20 per centum of such value.
	(i) theatrical performance and <i>Jatra</i> and dramatic performance, held in open air or any place excluding the places referred to in item (b);	
	(ii) circus, sports and games;	
(iii) horse racing and cabaret referred to in the proviso to sub-section (1), and		
(iv) those specified in item (a) or item (b):		

Provided that where the entertainments tax is not a multiple of five paise, such tax shall be rounded off to the next higher multiple of five paise.

\* \* \* \* \*

<sup>1</sup>Sub-section (3) was first substituted for the former sub-section (3) by s. 2(2) of the Bengal Amusements Tax (Amendment) Act, 1961 (West Ben. Act XXVIII of 1961). Thereafter, sub-section (3) was substituted by s. 2(2) of the West Bengal Taxation Laws (Second Amendment) Act, 1984 (West Ben. Act IV of 1984) and finally it was substituted by s. 2(1)(c) of the West Bengal Taxation Laws (Amendment) Act, 1985 (West Ben. Act V of 1985).

<sup>2</sup>The "Table" was substituted for the original "Table" by s. 2(a) of the West Bengal Finance Act, 1995 (West Ben. Act III of 1995). Prior to this substitution there were two changes in the original "Table":—

- (i) the words "sports and games" in item No. (c) under column No. 1 were omitted by s. 2(1) of the West Bengal Finance Act, 1992 (West Ben. Act I of 1992), and
- (ii) the figures "15" against each item under column No. 2 was substituted for the figures "10" by s. 2(1) of the West Bengal Taxation Laws (Amendment) Act, 1986 (West Ben. Act I of 1986).

<sup>3</sup>The second proviso to sub-section (3) was added by s. 2 of the West Bengal Finance Act, 1991 (West Ben. Act VI of 1991). Thereafter, the same was omitted by s. 2(2) of the West Bengal Finance Act, 1992 (West Ben. Act I of 1992).

## (Chapter I.—Entertainments Tax.—Section 3.)

<sup>1</sup>(3a) The amount of entertainments tax upon the value of each ticket for admission to any cinematograph exhibitions shall be <sup>2</sup>{seventy *per centum* of such value};

Provided that where the amount of entertainments tax is not a multiple of five paise, such tax shall be rounded off to the next higher multiple of five paise:

Provided further that in the case of cinematograph exhibitions in Bengali or Nepali language, the amount of entertainments tax shall not exceed three-fourths of the value of each ticket as may be specified by the State Government by notification.

\* \* \* \* \*

<sup>4</sup>(3b) Entertainments tax shall be charged, levied and paid on all free or complimentary passes or tickets by whatever name called, issued by the proprietor of a cinematograph exhibition in respect of admissions without payment to a seat or other accommodation therein and every person who is so admitted on a free or complimentary pass or ticket in a cinematograph exhibition shall be liable to pay the same amount of entertainments tax as would be payable by him had he been admitted to such seat or other accommodation on payment.

<sup>5</sup>(3c) Notwithstanding anything contained in sub-section (3a), the entertainments tax shall not be charged, levied or paid on such part of the value of each ticket for admission to any cinematograph exhibition as represents,—

<sup>1</sup>Sub-section (3a) was inserted by s. 3(3) of the Bengal Amusements Tax (Amendment) Act, 1949 (West Ben. Act XI of 1949). Thereafter, it was substituted by s. 2(3) of the Bengal Amusements Tax (Amendment) Act, 1961 (West Ben. Act XXVIII of 1961). It was again substituted by s. 2(3) of the West Bengal Taxation Laws (Amendment) Act, 1969 (West Ben. Act XXV of 1969). Later it was substituted with a proviso by s. 2 of the West Bengal Taxation Laws (Amendment) Act, 1972 (West Ben. Act XX of 1972). A second proviso was also added by s. 2(1) of the West Bengal Taxation Laws (Amendment) and Repealing Act, 1983 (West Ben. Act VIII of 1983). Finally this sub-section with these provisos was substituted by s. 2(1)(d) of the West Bengal Taxation Laws (Amendment) Act, 1985 (West Ben. Act V of 1985).

<sup>2</sup>The words "eighty *per centum* of such value" were substituted for the original words "equal to such value" by s. 2 of the West Bengal Finance (No. 2) Act, 1991 (West Ben. Act VI of 1991). Thereafter the words within square brackets were substituted for the words "eighty *per centum* of such value" by s. 2 of the West Bengal Taxation Laws (Amendment) Act, 1995 (West Ben. Act I of 1995).

<sup>3</sup>Sub-section (3aa) as was inserted by s. 2(3) of the Bengal Amusements Tax (Amendment) Act, 1977 (West Ben. Act XXI of 1977) was omitted by s. 2(1)(e) of the West Bengal Taxation Laws (Amendment) Act, 1985 (West Ben. Act V of 1985).

<sup>4</sup>Sub-section (3b) was inserted by s. 3(3) of the Bengal Amusements Tax (Amendment) Act, 1949 (West Ben. Act XI of 1949).

<sup>5</sup>Sub-section (3c) was inserted by s. 3 of the West Bengal Taxation Laws (Amendment) Act, 1993 (West Ben. Act IV of 1993).

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(Chapter I.—Entertainments Tax.—Section 3.)

- (i) in the case of a cinematograph exhibition in a cinema hall, a service charge, if any, not exceeding twenty-five paise, realised separately from any person in respect of his admission to such cinematograph exhibition for maintenance of such cinema hall providing amenities therein;
- (ii) in the case of a cinematograph exhibition in an airconditioned cinema hall, an additional service charge, if any, not exceeding twenty-five paise, realised separately in addition to the service charge referred to in clause (i) from any person in respect of his admission to such cinematograph exhibition for providing air-conditioning facilities in such cinema hall:

Provided that no claim for exemption from payment of entertainments tax shall be admissible to any proprietor of cinematograph exhibition on any sum or sums realised by him separately by way of additional service charge referred to in clause (ii) during such months of any year as the State Government may, by notification, specify.

<sup>1</sup>(3d) Notwithstanding anything contained in sub-section (3c), no claim for exemption from payment of entertainments tax shall be admissible to any proprietor of cinematograph exhibition in a cinema hall unless he proves to the satisfaction of such authority as the State Government may, by notification, specify that the sum realised separately by way of service charge has been utilised, or that adequate provision has been made in his books of accounts, for maintenance of such cinema hall or for providing air-conditioning facilities therein.

(4) The <sup>2</sup>[State Government] may, on the application of a proprietor of any entertainment <sup>3</sup>], other than cabaret, horse racing and cinematograph exhibition in respect of which the entertainments tax is payable under sub-section (1) or sub-section (3a), as the case may be,] allow the proprietor on such conditions as <sup>4</sup>[it] may prescribe to pay the amount of the tax due by means of a consolidated payment of twenty *per centum* of the gross sum received by the proprietor on account of payments for admission to the entertainment and on account of the tax.

\* \* \* \* \*

<sup>1</sup>Sub-section (3d) was inserted by s. 3 of the West Bengal Taxation Laws (Amendment) Act, 1993 (West Ben. Act IV of 1993).

<sup>2</sup>See foot-note 3 on page 70, *ante*.

<sup>3</sup>The words within square brackets were substituted for the words "other than cabaret and horse racing in respect of which the entertainments tax is payable under sub-section (1)" by s. 2(b) of the West Bengal Finance Act, 1995 (West Ben. Act III of 1995). Prior to this substitution the words "other than cabaret and horse racing" were inserted in sub-section (4) by s. 2(1)(c) of the West Bengal Taxation Laws (Amendment) Act, 1979 (West Ben. Act III of 1979).

<sup>4</sup>The word within square brackets was substituted for the word "they" by paragraph 5(2) of the Government of India (Adaptation of Indian Laws) Order, 1937.

<sup>5</sup>Sub-section (5) was omitted by s. 2(4) of the Bengal Amusements Tax (Amendment) Act, 1935 (Ben. Act XIII of 1935).

## (Chapter I.—Entertainments Tax.—Sections 3A, 4.)

Additional tax on cinematograph exhibitions and other performances.

<sup>1</sup>3A. <sup>2</sup>\* \* \* \* \*  
<sup>3</sup>\* \* \* \* \*

<sup>4</sup>(1a) In respect of any theatrical performance, *jatra* and dramatic performance held in open air or any place, other than a hall or auditorium or building, to which persons are admitted for payment, there shall be charged, levied and paid to the State Government a show tax at the rate of rupees two hundred for each such performance.

<sup>5</sup>(2) The show tax shall be recoverable from the proprietor in the manner prescribed.

Admission to entertainments.

4. No person <sup>6</sup>[liable to pay an entertainment tax] shall be admitted <sup>7</sup>\* \* \* to any entertainment <sup>8</sup>\* \* \* except—

- (a) with a ticket stamped with an impressed, embossed, engraved or adhesive stamp (not before used) issued by the <sup>9</sup>[State Government] for the purpose of revenue and denoting that the proper entertainments tax <sup>10</sup>[has been paid, in which case the proprietor in relation to any cinematograph exhibition shall furnish a return for such period, in such manner and by such date as may be prescribed by rules made under this Act,]
- (b) in special cases with the approval of the <sup>9</sup>[State Government] through a barrier which, or by means of a mechanical contrivance which, automatically registers the number of persons admitted,

unless the proprietor of the entertainment has made arrangement approved by the <sup>9</sup>[State Government] for furnishing returns of the payments for admission to the entertainment <sup>11</sup>[and in the case of cinematograph exhibition, also returns of admission to seats or other accommodations without payment on free or complimentary passes or tickets] and has given security up to an amount and in a manner approved by the <sup>9</sup>[State Government] for the payment of the entertainments tax.

<sup>1</sup>Section 3A was inserted by s. 2(4) of the West Bengal Taxation Laws (Amendment) Act, 1969 (West Ben. Act XXV of 1969).

<sup>2</sup>Sub-section (1) was omitted by s. 2(1)(a) of the West Bengal Taxation Laws (Amending and Repealing) Act, 1990 (West Ben. Act XVIII of 1990).

<sup>3</sup>"Explanation" to sub-section (1) was inserted by s. 2(4) of the West Bengal Taxation Laws (Amendment) Act, 1969 (West Ben. Act XXV of 1969). Then it was omitted by s. 2(1)(b) of the West Bengal Taxation Laws (Amending and Repealing) Act, 1990 (West Ben. Act XVIII of 1990).

<sup>4</sup>Sub-section (1a) was inserted by s. 2(2)(b) of the West Bengal Taxation Laws (Amendment) Act, 1985 (West Ben. Act V of 1985).

<sup>5</sup>Sub-section (2) was substituted by s. 2(2)(c), *ibid.*

<sup>6</sup>The words within square brackets were inserted by s. 4(1) of the Bengal Amusements Tax (West Bengal Amendment) Act, 1949 (West Ben. Act XI of 1949).

<sup>7</sup>The words "for payment" were omitted by s. 4(2), *ibid.*

<sup>8</sup>The words "where the payment is subject to the entertainments tax" were omitted by s. 4(2), *ibid.*

<sup>9</sup>See foot-note 3 on page 70, *ante.*

<sup>10</sup>The words within square brackets were substituted for the words "has been paid," by s. 2(1) of the West Bengal Taxation Laws (Second Amendment) Act 1983 (West Ben. Act XV of 1983).

<sup>11</sup>The words within square brackets were inserted by s. 4(3) of the Bengal Amusements Tax (West Bengal Amendment) Act, 1949 (West Ben. Act XI of 1949).

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(Chapter I.—Entertainments Tax.—Sections 4A, 4B.)

14A. (1) The Collector or any other officer authorised by the State Government in this behalf may require the proprietor of any cinematograph exhibition to deposit in a Government Treasury an amount not exceeding rupees ten thousand or to furnish Government Promissory Notes or Bank Guarantee of equivalent amount as security pledged with him for due payment of the entertainments tax<sup>2</sup> \* \* \* \* \*

Special mode of recovery of dues.

(2) If the Collector or the officer authorised under sub-section (1) is satisfied that any sums due to the State Government from the proprietor of a cinematograph exhibition on account of the entertainments tax<sup>3</sup> \* \* \* \* \* cannot otherwise be recovered, the Collector or the said officer may forfeit the whole or any part of the security, if any, furnished by the said proprietor under sub-section (1) and adjust the same against the said sums due to the State Government.

(3) The Collector or the officer authorised under sub-section (1) shall, if he is satisfied that the proprietor of any cinematograph exhibition who has furnished any security under sub-section (1) has ceased to be responsible for the management, or is not in charge, of any cinematograph exhibition and that no sum is due to the State Government from him under this Chapter or the rules made thereunder, refund the security to the said proprietor or, on his death, to his legal heirs.

14B. (1) If it appears to the Collector or any other officer authorised by the State Government in this behalf that the proprietor of any cinematograph exhibition, being the holder of a licence granted by a licensing authority under the West Bengal Cinemas (Regulation) Act, 1954, admits to a cinematograph exhibition, persons liable to pay entertainments tax, otherwise than in the manner specified in section 4 or defaults in the payment of the entertainments tax<sup>4</sup> \* \* \* \* \* under this Chapter, the Collector or the other officer may lodge with the said licensing authority a report containing details of such admission or default and recommending appropriate action against the holder of the licence.

Suspension of licence granted under West Ben. Act XXXIX of 1954.

(2) If on consideration of a report lodged under sub-section (1) and after making such enquiries as may be thought fit the licensing authority is satisfied that the holder of the licence admits to cinematograph exhibitions persons liable to pay entertainments tax, otherwise than in the manner specified in section 4 or defaults in the payment of the entertainments tax<sup>5</sup> \* \* \* \* \* under this Chapter, he may, by an order, declare such holder of the licence disqualified for holding such licence for such period as he may think fit and shall cancel and impound the licence:

<sup>1</sup>Sections 4A and 4B were inserted by s. 2(3) of the West Bengal Taxation Laws (Third Amendment) Act, 1975 (West Ben. Act XL of 1975).

<sup>2</sup>The words "or the show tax" were omitted by s. 2(2)(a) of the West Bengal Taxation Laws (Amending and Repealing) Act, 1990 (West Ben. Act XVIII of 1990).

<sup>3</sup>The words "or the show tax" were omitted by s. 2(2)(b), *ibid.*

<sup>4</sup>The words "or the show tax" were omitted by s. 2(3)(a), *ibid.*

<sup>5</sup>The words "or the show tax" were omitted by s. 2(3)(b), *ibid.*

West Ben. Act XXXIX of 1954.

## (Chapter I.—Entertainments Tax.—Sections 5-7.)

Provided that when any order is passed under this sub-section, the licensing authority passing such order shall forthwith forward a copy of the same together with a statement of the reasons therefor, to the Commissioner of the Division having jurisdiction, who shall make an order affirming, modifying or revoking the order passed by the licensing authority:

Provided further that no order shall be passed by the licensing authority or the Commissioner, as the case may be, without giving the holder of the licence an opportunity of showing cause against the proposed order.

(3) The order passed by the licensing authority under sub-section (2) as affirmed or modified by the Commissioner of the Division under the proviso thereof shall take effect from the date on which such order is affirmed or modified by him.

(4) The provisions of this section shall be in addition to and not in derogation of any other provision contained in this Act or in the West Bengal Cinemas (Regulation) Act, 1954.

*Explanation.*—In this section, the expression "licensing authority" means an authority having power to grant licenses under the West Bengal Cinemas (Regulation) Act, 1954.

5. (Penalty for non-payment of tax.)—[Omitted by s. 2(4) of the West Bengal Taxation Laws (Third Amendment) Act, 1975 (West Ben. Act XL of 1975).]

6. The provisions of <sup>2</sup>[section 4] shall not apply to any entertainment in respect of which a consolidated payment is made under section 3, sub-section (4).

7. (1) The entertainments tax shall be charged in respect of each person admitted for payment, <sup>1</sup>[and in the case of a cinematograph exhibition, also in respect of each person admitted without payment on a free or complimentary pass or ticket] and, in the case of admission by stamped ticket, shall be paid by means of the stamp on the ticket and, in the case of admission otherwise than by stamped ticket, shall be calculated and paid on the number of admissions.

(2) The <sup>4</sup>[entertainments tax, \* \*] in the case of admission otherwise than by stamped ticket, shall be recoverable from the proprietor.

<sup>1</sup>The word and figure within square brackets, in the marginal note, were substituted for the words and figures "sections 4 and 5" by s. 2(5)(i) of the West Bengal Taxation Laws (Third Amendment) Act, 1975 (West Ben. Act XL of 1975).

<sup>2</sup>The word and figure within square brackets were substituted for the words and figures "sections 4 and 5" by s. 2(5)(ii), *ibid.*

<sup>3</sup>The words within square brackets were inserted by s. 6, *ibid.*

<sup>4</sup>The words "entertainments tax, surcharge or additional surcharge," were first substituted for the words "entertainments tax," by s. 2(2)(a) of the West Bengal Taxation Laws (Second Amendment) Act, 1983 (West Ben. Act XV of 1983). Thereafter the words "surcharge or additional surcharge" were omitted by s. 2(3) of the West Bengal Taxation Laws (Amendment) Act, 1985 (West Ben. Act V of 1985).

of 1922.]

(Chapter I.—Entertainments Tax.—Sections 8, 8A.)

<sup>1</sup>(2a) Where a proprietor in relation to a cinematograph exhibition allows admission to any person with a ticket referred to in clause (a) of section 4, which is not duly stamped in accordance with the provisions of this Act, the proprietor shall be liable for payment to the extent of the amount of entertainments tax,<sup>2</sup> \* \* \* under stamped in such ticket.

(3) Where the payment for admission to an entertainment is made by means of a lump sum paid as a subscription or contribution to any society, or for a season ticket or for the right of admission to a series of entertainments or to any entertainment during a certain period of time, or for any privilege, right, facility or thing combined with the right of admission to any entertainment or involving such right of admission without further payment or at a reduced charge, the entertainments tax shall be paid on the amount of the lump sum, but where the <sup>3</sup>[State Government] <sup>4</sup>[is] of opinion that the payment of a lump sum or any payment for a ticket represents payment for other privileges, rights or purposes besides the admission to an entertainment, or covers admission to an entertainment during any period for which the tax has not been in operation, the tax shall be charged on such an amount as appears to the <sup>5</sup>[State Government] to represent the right of admission to entertainments in respect of which the entertainments tax is payable.

<sup>6</sup>8. The State Government may, for social educational or scientific purposes, by general or special order, exempt fully or partly the "[entertainments tax or show tax] payable under this Act for any entertainment or class of entertainments, subject to such conditions as may be laid down in such order.

Exemptions.

<sup>7</sup>8A. (1) If the authority prescribed by rules made under this Act (hereinafter referred to as the prescribed authority) is satisfied that any return submitted under section 4 by a proprietor in relation to a

Assessment.

<sup>1</sup>Sub-section (2a) was inserted by s. 2(2)(b) of the West Bengal Taxation Laws (Second Amendment) Act, 1983 (West Ben. Act XV of 1983).

<sup>2</sup>The words "surcharge or additional surcharge," were omitted by s. 2(3) of the West Bengal Taxation Laws (Amendment) Act, 1985 (West Ben. Act V of 1985).

<sup>3</sup>See foot-note 3 on page 70. *ante*.

<sup>4</sup>The word within square brackets was substituted for the word "are" by paragraph 5(2) of the Government of India (Adaptation of Indian Laws) Order, 1937.

<sup>5</sup>Section 8 was substituted for the original section by s. 2 of the West Bengal Taxation Laws (Amendment) Act, 1981 (West Ben. Act IX of 1981).

<sup>6</sup>The words within square brackets were substituted for the words "entertainments tax, show tax, surcharge or additional surcharge" by s. 2(4) of the West Bengal Taxation Laws (Amendment) Act, 1985 (West Ben. Act V of 1985).

<sup>7</sup>Section 8A was inserted by s. 2(3) of the West Bengal Taxation Laws (Second Amendment) Act, 1983 (West Ben. Act XV of 1983).

*(Chapter I.—Entertainments Tax.—Section 8B.)*

cinematograph exhibition is correct and complete, he shall assess the amount of tax payable, if any, by the proprietor on the basis thereof.

(2) If no return is submitted under section 4 by a proprietor in relation to a cinematograph exhibition or if the return submitted by such proprietor appears to the prescribed authority to be incorrect or incomplete, he shall, after giving such proprietor a reasonable opportunity of being heard and after making such enquiry as he considers necessary, assess to the best of his judgement the amount of entertainments tax, surcharge or additional surcharge payable under this Act by such proprietor. Where such proprietor fails to submit the return within such date as may be prescribed by rules made under this Act or the date specified in the arrangements approved by the State Government, as the case may be, the prescribed authority may, if he is satisfied that there is no reasonable cause for the default, direct such proprietor to pay by way of penalty in addition to the amount of entertainments tax, surcharge or additional surcharge so assessed a sum not exceeding double that amount. The amount of entertainments tax, surcharge or additional surcharge so assessed and the penalty so imposed shall be paid by such proprietor within the date specified in a notice issued in this behalf by the prescribed authority.

<sup>1</sup>8B. Notwithstanding anything contained elsewhere in this Act but subject to the rules made thereunder, where a proprietor of a new and permanent cinema hall establishes to the satisfaction of the State Government or any other officer authorised by the State Government in this behalf that the said hall has been commissioned on or after the 1st day of April, 1986, the State Government or such other officer may by an order in writing <sup>2</sup>[permit such proprietor] to collect the entertainments tax, leviable and payable under this Act, wholly or partly in cash and to retain by way of subsidy the amount of entertainments tax so collected in cash or grant such exemption and permission for such period, not exceeding three years, as may be prescribed, commencing from the first day of cinematographic exhibition in such hall.

<sup>1</sup>Section 8B was inserted by s. 2(2) of the West Bengal Taxation Laws (Amendment) Act, 1986 (West Ben. Act 1 of 1986).

<sup>2</sup>The words within square brackets were substituted for the words "exempt, wholly or partly, such proprietor from payment of show tax or permit him" by s. 2(4) of the West Bengal Taxation Laws (Amending and Repealing) Act, 1990 (West Ben. Act XVIII of 1990).

of 1922.]

(Chapter I.—Entertainments Tax.—Sections 9, 10 and 10A.)

9. <sup>1</sup>(1) Where the <sup>2</sup>[State Government] <sup>3</sup>[is] satisfied that the whole of the net proceeds of an entertainment are devoted to philanthropic, religious or charitable purposes, and that in calculating the net proceeds not more than twenty-five per cent. of the gross proceeds have been deducted on account of the expenses of the entertainment, <sup>4</sup>[it] shall repay to the proprietor the amount of the entertainments tax <sup>5</sup>[and the show tax] paid in respect of the entertainment.

Refunds in certain circumstances.

<sup>6</sup>(2) The prescribed authority shall in the manner prescribed by rules made under this Act refund to a proprietor in relation to a cinematograph exhibition any amount of entertainments tax, surcharge or additional surcharge paid by such proprietor in excess of the amount due from him under this Act by cash payment or by deduction or adjustment of such excess from the amount of entertainments tax, surcharge or additional surcharge due in respect of other period.

10. (1) Any sum due on account of the <sup>7</sup>[entertainments tax, surcharge, additional surcharge, penalty] <sup>8</sup>[or the show tax] shall be recoverable by the <sup>9</sup>[State Government] as a public demand.

Recoveries.

(2) Any fine imposed under this Chapter shall be recovered in the manner provided in the Code of Criminal Procedure, <sup>9</sup>) 898, for the recovery of fines.

Act V of 1898.

<sup>10</sup>10A. (1) Notwithstanding any proceeding being initiated under sub-section (1) of section 10, for recovery of any sum due on account of entertainments tax, surcharge, additional surcharge or penalty as a public demand in respect of cinematograph exhibition, the prescribed authority referred to in section 8A may, at any time or from time to time by notice in the prescribed form require any person from whom money is due or may become due to the proprietor or any person who holds or may subsequently

Other mode of recovery.

<sup>1</sup>Section 9 was renumbered as sub-section (1) of that section by s. 2(4) of the West Bengal Taxation Laws (Second Amendment) Act, 1983 (West Ben. Act XV of 1983).

<sup>2</sup>See foot-note 3 on page 70, *ante*.

<sup>3</sup>See foot-note 4 on page 79, *ante*.

<sup>4</sup>See foot-note 4 on page 75, *ante*.

<sup>5</sup>The words within square brackets were inserted by s. 2(6) of the West Bengal Taxation Laws (Amendment) Act, 1969 (West Ben. Act XXV of 1969).

<sup>6</sup>Sub-section (2) was added by s. 2(4) of the West Bengal Taxation Laws (Amendment) Act, 1983 (West Ben. Act XV of 1983).

<sup>7</sup>The words within square brackets were substituted for the words "entertainments tax" by s. 2(5), *idid*.

<sup>8</sup>The words within square brackets were inserted by s. 2(7) of the West Bengal Taxation Laws (Amendment) Act, 1969 (West Ben. Act XXV of 1969).

<sup>9</sup>Repealed and re-enacted by the Code of Criminal Procedure, 1973 (2 of 1974) and this reference should now be construed as a reference to the Code of Criminal Procedure, 1973.

<sup>10</sup>Section 10A was inserted by s. 3 of the West Bengal Finance Act, 1997 (West Ben. Act V of 1997).

*(Chapter I.—Entertainments Tax.—Section 10A.)*

hold money for or on account of such proprietor, to deposit into a Government Treasury or the Reserve Bank of India under the appropriate head of account, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (not being before the money becomes due or is held), so much of the money as is sufficient to pay the amount due by such proprietor in respect of the arrears or the whole of the money when it is equal to or less than the amount due.

(2) A notice under this section may be issued to any person who holds or may subsequently hold any money for, or on account of, the proprietor jointly with any other person and, for the purposes of this section, the shares of the joint-holders in such account shall be presumed, until the contrary is proved, to be equal.

(3) A copy of the notice shall be forwarded to the proprietor at his last address known to the prescribed authority, and, in the case of a joint account, to all the joint-holders at their last addresses known to the prescribed authority.

(4) Save as otherwise provided in this section, every person to whom a notice is issued under this section shall be bound to comply with such notice, and, in particular, where any such notice is issued to a post office, banking company or insurer, it shall not be necessary for any pass book, deposit receipt, policy or any other document to be produced for the purpose of any entry, endorsement or the like being made before payment is made, notwithstanding any rule, practice or requirement to the contrary.

(5) Any claim with respect to any property in relation to which a notice under this section has been issued, arising after the date of the notice, shall be void as against any demand contained in the notice.

(6) Where a person to whom a notice under this section is sent proves to the satisfaction of the prescribed authority that the sum demanded or part thereof is not due to the proprietor or that he does not hold any money for or on account of the proprietor or that the money demanded or any part thereof is not likely to be due to the proprietor or be held for or on account of, the proprietor, then, nothing contained in this section shall be deemed to require such person to deposit any such sum or part thereof, as the case may be.

(7) The prescribed authority may, at any time or from time to time, amend or revoke any notice issued under this section or extend the time for making any payment in pursuance of such notice.

of 1922.]

*(Chapter I.—Entertainments Tax.—Section 11.)*

(8) The Treasury or the Bank shall grant a receipt for any amount paid in compliance with a notice issued under this section, and the person so paying the amount shall be fully discharged from his liability to the proprietor to the extent of the amount so paid.

(9) Any person discharging any liability to the proprietor after receipt of a notice under this section shall be personally liable to the prescribed authority to the extent of his own liability to the proprietor so discharged or to the extent of the liability of such proprietor for any amount due under this Act, whichever is less.

(10) If the person to whom a notice under this section is sent fails to make payment in pursuance thereof, he shall be deemed to be a proprietor in default in respect of the amount specified in the notice, and further proceedings may be taken against him for the recovery of the amount as if it were an arrear due from him and the notice shall have the same effect as attachment of a debt.

(11). The prescribed authority may apply to the court in whose custody there is money belonging to the proprietor for payment to him of the entire amount of such money or, if it is more than the amount of tax, surcharge, additional surcharge or penalty due, an amount sufficient to discharge the liability of the amount of tax, surcharge, additional surcharge or penalty:

Provided that any dues or property exempt from attachment in execution of a decree of a civil court under section 60 of the Code of Civil Procedure, 1908, shall be exempt from any payment required to be made under this section.

3 of 1908.

11. (1) The Collector or any other officer authorised by the State Government in this behalf may, subject to such conditions as may be prescribed, require any proprietor—

Inspection,  
search and  
seizure.

(a) to produce before him any accounts, books, records, registers, unsold tickets and counterfoils of sold tickets or other documents relating to any entertainment.

(b) to furnish any information relating to any entertainment as may be deemed necessary for the purposes of this Chapter.

<sup>1</sup>Sections 11, 11A, 11B, 11C and 11D were substituted for section 11 by s. 2(6) of the West Bengal Taxation Laws (Third Amendment) Act, 1975 (West Ben. Act XL of 1975).

*(Chapter I.—Entertainments Tax.—Section 11A.)*

(2) The Collector or any other officer authorised by the State Government in this behalf may enter any place of entertainment while the entertainment is proceeding, and any place ordinarily used as a place of entertainment at all reasonable times with a view to seeing whether the provisions of this Chapter or any rules made thereunder are being complied with.

(3) All accounts, registers, books, records, unsold tickets and counterfoils of sold tickets and other documents relating to any entertainment shall at all reasonable times be open to inspection by the Collector or any other officer authorised by the State Government in this behalf.

(4) If the Collector or any other officer authorised by the State Government in this behalf has reason to believe that any person liable to pay any entertainments tax or show tax under this Chapter is attempting to evade such payment he may, for reasons to be recorded in writing, seize such accounts, registers, books, records, unsold tickets and counterfoils of sold tickets and other documents as may be necessary and shall grant a receipt for the same and shall retain the same for such period as may be necessary for examination thereof.

(5) The Collector and every officer authorised under this section shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

45 of 1860.

Offences  
and  
penalties.

<sup>1</sup>11A. (1) If the proprietor of any entertainment—

- (a) admits to any entertainment any person liable to pay entertainments tax except in compliance with the provisions of section 4, or
- (b) fraudulently evades the payment of any entertainments tax or show tax due under this Chapter, or
- (c) fails to furnish the returns prescribed under this Chapter and the rules made thereunder, or
- (d) contravenes any other provisions of this Chapter or the rules made thereunder,

he shall be punishable with imprisonment of either description for a term which may extend to two years or with fine which may extend to three thousand rupees or with both and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of continuance of the offence.

<sup>1</sup>See foot-note 1 on page 83, *ante*.

of 1922.]

(Chapter I.—Entertainments Tax.—Sections 11B-11E.)

(2) If any person prevents or obstructs the entry of the Collector or any other officer into any place of entertainment for the purpose of sub-section (2) of section 11, he shall, in addition to any other punishment to which he is liable under any law for the time being in force, be liable on conviction before a Judicial Magistrate of the first class to a fine not exceeding two hundred rupees.

(3) Such authority as the State Government may specify in this behalf may at any time accept from any person who has committed an offence punishable under this Chapter or the rules made thereunder by way of composition of such offence, a sum of money not exceeding rupees one thousand or double the amount of the tax payable, whichever is greater.

<sup>1</sup>11B. No court shall take cognizance of any offence under this Chapter, or under the rules made thereunder, except with the previous sanction of the State Government and no court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate of the first class shall try such offence.

Cognizance of offence.

<sup>1</sup>11C. The offences punishable under this Chapter shall be cognizable and bailable.

Offences to be cognizable and bailable.

<sup>1</sup>11D. No suit, prosecution or other legal proceeding shall lie against any officer or other employee of the State Government for anything done or purporting to have been done under this Chapter without the previous sanction of the State Government or for anything which is in good faith done under this Chapter or the rules made thereunder.

Indemnity.

<sup>2</sup>11E. (1) Any proprietor in relation to a cinematograph exhibition may in the manner prescribed by rules made under this Act appeal to such authority as may be prescribed by rules made under this Act against any assessment under section 8A within thirty days from the receipt of a notice of demand issued in this respect:

Appeal and review.

Provided that no appeal shall be entertained by the said authority unless it is satisfied that such amount of entertainments tax, surcharge or additional surcharge as the appellant may admit to be due from him has been paid.

(2) Subject to such procedures as may be prescribed by rules made under this Act, the appellate authority in disposing of any appeal under sub-section (1) may—

- (a) confirm, reduce, enhance or annul the assessment, or
- (b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further enquiry as may be directed.

<sup>1</sup>See foot-note 1 on page 83. *ante*.

<sup>2</sup>Section 11E was inserted by s. 2(6) of the West Bengal Taxation Laws (Second Amendment) Act, 1987 (West Bengal Act No. 5 of 1987).

## (Chapter I.—Entertainments Tax.—Sections 11F, 12.)

(3) Subject to the rules as may be made under this Act, any assessment made under this Act by the prescribed authority may be reviewed by it, upon application made within thirty days from the date of such assessment, or of its own motion, within four years from the date of such assessment, after giving the proprietor concerned an opportunity of being heard.

Bar of suits  
in civil  
courts.

<sup>1</sup>11F. Except as otherwise provided in this Act, the decision of the prescribed authority shall be final and no civil court shall have jurisdiction to decide or deal with any question which by or under this Act or the rules made thereunder is required to be dealt with by the prescribed authority or to set aside or modify any order made under this Act or the rules made thereunder.

Rules.

12. (1) The <sup>2</sup>[State Government] may make rules for securing the payment of the entertainments tax <sup>3</sup>[and the show tax] and generally for carrying into effect the provisions of this Chapter, and in particular—

- (a) for the supply and use of stamps or stamped tickets, or for the stamping of tickets sent to be stamped; and for securing the defacement of stamps when used;
- (b) for the use of tickets covering the admission of more than one person and the calculation of the tax thereon; and for the payment of the tax on the transfer from one part of a place of entertainment to another and on payments for seats or other accommodation;
- (c) for controlling the use of barriers or mechanical contrivances (including the prevention of the use of the same barrier or mechanical contrivance for payments of a different amount), and for securing proper records of admission by means of barriers or mechanical contrivances;
- (d) for the checking of admissions, the keeping of accounts and the furnishing of returns by the proprietors of entertainments to which the provisions of section 3, sub-section (4), are applied or in respect of which the arrangement approved by <sup>2</sup>[State Government] for furnishing returns are made under section 4;

<sup>1</sup>Section 11F was inserted by s. 2(1)(b) of the West Bengal Taxation Laws (Second Amendment) Act, 1990 (West Ben. Act VIII of 1990).

<sup>2</sup>See foot-note 1 on page 70, *ante*.

<sup>3</sup>The words within square brackets were inserted by s. 2(8) of the West Bengal Taxation Laws (Amendment) Act, 1969 (West Ben. Act XXV of 1969).

of 1922.]

(Chapter I.—Entertainments Tax.—Section 13.—Chapter II.—Taxes on certain forms of betting.—Section 14.)

- <sup>1</sup>(dd) for providing the period for which, the manner in which and the date by which, a return under clause (a) of section 4 shall be furnished;
- (e) for the renewal of damaged or spoiled stamps and for the procedure to be followed on applications for refund under this Chapter or under the rules made thereunder;
- (f) for the keeping of accounts of all stamps used under this Chapter;
- (g) for the presentation and disposal of applications for exemption from payment of the entertainments tax, or for the refund thereof, made under the provisions of this Chapter; and
- <sup>2</sup>(h) for specifying the procedure and other incidental matters relating to assessment, appeal and review.

(2) \* \* \* \* \*

13. The <sup>4</sup>[State Government] may, by notification in the <sup>5</sup>[*Official Gazette*], delegate all or any of <sup>6</sup>[its] powers under this Chapter, except those conferred upon <sup>7</sup>[it] by sub-section (4) of section 1, by section 12, and by this section, to any person or to any authority subordinate to the <sup>4</sup>[State Government].

Power to State Government to delegate certain powers.

## CHAPTER II

### Taxes on certain forms of betting.

14. In this Chapter—

Definitions.

- <sup>8</sup>(1) "backer" includes any person who bets at a totalisator or with a licensed bookmaker on a horse race or pony race held on a race course within or outside West Bengal;
- (2) "bet" includes "wager" and "betting" includes wagering;
- <sup>9</sup>(2A) "licensee" means a person or association of persons to whom a licence has been granted under section 2C of the West Bengal Gambling and Prize Competitions Act, 1957;

<sup>1</sup>Clause (dd) was inserted by s. 2(7)(a) of the West Bengal Taxation Laws (Second Amendment) Act, 1983 (West Ben. Act XV of 1983).

<sup>2</sup>Clause (h) was inserted by s. 2(7)(b), *ibid.*

<sup>3</sup>Sub-section (2) was omitted by s. 2(7) of the West Bengal Taxation Laws (Third Amendment) Act, 1975 (West Ben. Act XL of 1975).

<sup>4</sup>See foot-note 3 on page 70, *ante.*

<sup>5</sup>See foot-note 4 on page 70, *ante.*

<sup>6</sup>The word within square brackets was substituted for the word "their" by paragraph 5(2) of the Government of India (Adaptation of Indian Laws) Order, 1937.

<sup>7</sup>The word within square brackets was substituted for the word "them", *ibid.*

<sup>8</sup>Clause (1) was substituted for the original clause by s. 2(2)(a) of the West Bengal Taxation Laws (Amendment) Act, 1979 (West Ben. Act III of 1979).

<sup>9</sup>Clause (2A) was inserted by s. 2(2)(b), *ibid.*

## (Chapter II.—Taxes on certain forms of betting.—Section 14.)

- (3) "licensed bookmaker" means any person who carries on the business or vocation of or acts as a bookmaker or turf commission agent under a license or permit issued by <sup>1</sup>[a licensee] to enable him to carry on his business or vocation <sup>2</sup>[as such bookmaker or turf commission agent];
- (4) "prescribed" means prescribed by this Chapter or by the rules made thereunder;
- <sup>3</sup>(4A) "race course" means any ground on which a horse race or a pony race can be held;
- (5) "racing club" includes a club, association, society or body of persons, corporate or incorporate—
- (a) formed for the purpose of promoting horse-racing or pony-racing or for holding race-meetings; or
- (b) conducting or controlling such meetings;
- <sup>4</sup>(5A) "steward" means a member of a racing club who manages the affairs of such club either as its authorised representative elected in accordance with its rules or nominated by the State Government;
- (6) "totalisator" means a totalisator, in an enclosure which the stewards controlling a race-meeting have set apart in accordance with the <sup>5</sup>[West Bengal Gambling and Prize Competitions Act, 1957], and includes any instrument, machine, or contrivance known as the totalisator, or any other instrument, machine, or contrivance of a like nature or any scheme for enabling any number of persons to make bets with one another on the like principles.

West Ben.  
Act XXXII  
of 1957.

<sup>1</sup>The words within square brackets were substituted for the words "any racing club or by the stewards thereof" by s. 2(2)(c) of the West Bengal Taxation Laws (Amendment) Act, 1979 (West Ben. Act III of 1979).

<sup>2</sup>The words within square brackets were substituted for the words "under the provisions of the Bengal Public Gambling (Amendment) Act, 1913, as specified in the licence or permit" by s. 3(1) of the West Bengal Amusements Tax (Amendment) Act, 1961 (West Ben. Act XXVIII of 1961).

<sup>3</sup>Clause (4A) was inserted by s. 2(2) of the West Bengal Taxation Laws (Amendment) Act, 1979 (West Ben. Act III of 1979).

<sup>4</sup>Clause (5A) was inserted by s. 2(2)(c), *ibid.*

<sup>5</sup>The words and figures within square brackets were substituted for the words and figures "Bengal Public Gambling (Amendment) Act, 1913" by s. 3(2) of the West Bengal Amusements Tax (Amendment) Act, 1961 (West Ben. Act XXVIII of 1961).

of 1922.]

(Chapter II.—Taxes on certain forms of betting.—Sections 14A, 15.)

<sup>1</sup>14A. (1) The State Government may nominate one or more persons (but not exceeding three) to be steward or stewards of a racing club and the steward or stewards so nominated shall have all the powers of an elected steward of the club.

Nomination of stewards by the State Government.

(2) Any dispute arising between a steward elected by the racing club and a steward nominated by the State Government if not resolved by them shall be referred to the State Government for decision and the decision of the State Government in the matter shall be final.

15. <sup>2</sup>(1) There shall be charged, levied and paid to the State Government out of all monies paid into any totalisator by way of stakes or bets, a tax on backer (hereinafter referred to as the totalisator tax) on every sum so paid at such rate, not exceeding twenty *per cent.* of every such sum, as the State Government may by notification fix in this behalf; and the amount, calculated at the rate so fixed by the State Government, out of every sum so paid into a totalisator shall be deemed to have been paid by the backer on account of the totalisator tax, and shall be received by the stewards of the race-meeting on behalf of the State Government:

Tax on totalisators and payment thereof.

Provided that the State Government may by notification fix different rates for different classes of stakes or bets, or may, from time to time, modify the rate, with effect from such date as may be specified in the notification.

\* \* \* \* \*

<sup>1</sup>Section 14A was inserted by s. 2(3) of the West Bengal Taxation Laws (Amendment) Act, 1979 (West Ben. Act III of 1979).

<sup>2</sup>Sub-section (1) was substituted by s. 2(1) of the West Bengal Taxation Laws (Amendment) Act, 1977 (West Ben. Act V of 1977). Thereafter in this sub-section (1), the words "twenty-two and a half *per cent.*" in two places where they occur were substituted for the words "eighteen *per cent.*" by s. 2(4) of the West Bengal Taxation Laws (Amendment) Act, 1979 (West Ben. Act III of 1979). Again these words within square brackets were substituted for the words "twenty-two and a half *per cent.*" by s. 2(2)(a) of the West Bengal Taxation Laws (Amendment) Act, 1980 (West Ben. Act XI of 1980). Subsequently this sub-section (1) was finally substituted by s. 3 of the Bengal Amusements Tax (Amendment) Act, 1987 (West Ben. Act IV of 1987).

<sup>3</sup>Section 15 was renumbered as sub-section (1) thereof and after sub-section (1), as so renumbered, sub-section (2) was inserted by s. 2(2) of the West Bengal Taxation Laws (Amendment) Act, 1973 (West Ben. Act VIII of 1973). Thereafter sub-section (2) was omitted by s. 2(2)(b) of the West Bengal Taxation Laws (Amendment) Act, 1980 (West Ben. Act XI of 1980).

*(Chapter II.—Taxes on certain forms of betting.—Sections 16, 17, 17A, and 18.)*

Procedure for making over totalisator tax to Government.

16. The steward of a race-meeting shall, at such times and in such manner as may be prescribed, forward to the prescribed officer a return stating the total amount of the monies paid into the totalisator at the meeting, and shall at the prescribed time make over to the prescribed officer the <sup>1</sup>[amount of the totalisator tax \* \* \*] for that meeting.

Accounts of totalisator tax.

17. (1) The stewards of a race-meeting shall keep accounts in the prescribed form of all monies paid into the totalisator at that meeting.

(2) Every person having the custody or control of any such accounts shall, when required in writing by an officer empowered in this behalf by the <sup>2</sup>[State Government], permit such officer, or an officer authorised in writing by him in this behalf, to inspect and take copies of them.

Licensee to furnish copies of accounts of totalisator.

<sup>3</sup>17A. A licensee shall furnish copies of accounts of totalisator for all the race-meetings throughout the year duly audited by a qualified auditor by 30th April or by such date as may be extended by the State Government on application.

Betting tax.

<sup>4</sup>18. <sup>5</sup>(1) There shall be charged, levied and paid to the State Government out of the monies paid or agreed to be paid to a licensed bookmaker by a backer in respect of a bet made in an enclosure set apart under the provisions of the West Bengal Gambling and Prize Competitions Act, 1957, on any race, <sup>6</sup>[a tax (hereinafter referred to as the betting tax) at such rate, not exceeding twenty *per cent.* of such monies, as the State Government may by notification fix in this behalf, and different rates may be fixed for different classes of such bet.]

West Ben. Act XXXII of 1957.

<sup>1</sup>The words "amount of the totalisator tax and the surcharge" were substituted for the words "amount of the tax" by s. 2(3) of the West Bengal Taxation Laws (Amendment) Act, 1973 (West Ben. Act VIII of 1973). Thereafter the words "and the surcharge" were omitted by s. 2(3) of the West Bengal Taxation Laws (Amendment) Act, 1980 (West Ben. Act XI of 1980).

<sup>2</sup>See foot-note 3 on page 70, *ante*.

<sup>3</sup>Section 17A was inserted by s. 2(5) of the West Bengal Taxation Laws (Amendment) Act, 1979 (West Ben. Act III of 1979).

<sup>4</sup>Section 18 was substituted for the original section by s. 3 of the Bengal Amusements Tax (West Bengal Amendment) Act, 1951 (West Ben. Act IV of 1951).

<sup>5</sup>Sub-section (1) was substituted for the original sub-section by s. 2(2) of the West Bengal Taxation Laws (Amendment) Act, 1977 (West Ben. Act V of 1977).

<sup>6</sup>The words "eighteen *per cent.*" were substituted for the words "twenty *per cent.*" by s. 2(6) of the West Bengal Taxation Laws (Amendment) Act, 1979 (West Ben. Act III of 1979). Thereafter the words within square brackets were substituted for the words "a tax, hereinafter referred to as the betting tax, amounting to twenty *per cent.* of such monies," by s. 4 of the Bengal Amusements Tax (Amendment) Act, 1987 (West Ben. Act IV of 1987).

of 1922.]

(Chapter II.—Taxes on certain forms of betting.—Sections 18A, 19, 20.)

\* \* \* \* \*

(2) The <sup>2</sup>[betting tax \* \* \*] shall be collected and paid to the State Government by a licensed bookmaker in such manner as may be prescribed.

<sup>3</sup>18A. Notwithstanding anything contained elsewhere in this Act, the totalisator tax referred to in section 15 and the betting tax referred to in section 18, to be charged, levied and paid in connection with a race which is held outside the State of West Bengal, shall be at such rates not exceeding twenty-two and a half *per cent* upon the monies paid under the said sections, as may be fixed by the State Government by notification in this behalf.

Totalisator tax and betting tax in respect of races held outside the State.

19. (Procedure for making over betting tax to Government.)—[Omitted by s. 4 of the Bengal Amusements Tax (West Bengal Amendment) Act, 1951 (West Ben. Act IV of 1951).]

20. (1) The stewards of a race-meeting shall, at such times and in such manner as may be prescribed, forward to the prescribed officer returns setting out the names of the bookmakers licensed or permitted by them to carry on the business or vocation of a bookmaker at that meeting.

Accounts of betting tax.

(2) All licensed bookmakers shall keep accounts of all sums paid or agreed to be paid <sup>4</sup>[to them by backers in respect of bets] in such manner as may be prescribed, and shall, when required in writing by an officer empowered in this behalf by the <sup>5</sup>[State Government], permits such officer, or an officer authorised in writing by him in this behalf, to inspect and take copies of such accounts.

<sup>4</sup>Sub-section (1a) was inserted by s. 2(4)(i) of the West Bengal Taxation Laws (Amendment) Act, 1973 (West Ben. Act VIII of 1973). Thereafter that sub-section was omitted by s. 2(4)(b) of the West Bengal Taxation Laws (Amendment) Act, 1980 (West Ben. Act XI of 1980).

<sup>5</sup>The words "betting tax and the surcharge" were substituted for the words "betting tax" by s. 2(4)(ii) of the West Bengal Taxation Laws (Amendment) Act, 1973 (West Ben. Act VIII of 1973). Thereafter the words "and the surcharge" were omitted by s. 2(4)(c) of the West Bengal Taxation Laws (Amendment) Act, 1980 (West Ben. Act XI of 1980).

<sup>6</sup>Section 18A was inserted by s. 2 of the Bengal Amusements Tax (Second Amendment) Act, 1974 (West Ben. Act XLV of 1974).

<sup>7</sup>The words within square brackets were substituted for the words "by them to backers in satisfaction of bets" by s. 5 of the Bengal Amusements Tax (West Bengal Amendment) Act, 1951 (West Ben. Act IV of 1951).

<sup>8</sup>See foot-note 3 on page 70. *ante*.

*(Chapter II.—Taxes on certain forms of betting.—Sections 20A, 20B.)*

Interest payable by a steward.

**20A.** (1) Where the steward of a race-meeting furnishes a return referred to in section 16 in respect of the race-meeting by the prescribed date but fails to make full payment of the amount of the totalisator tax payable under this Chapter in respect of such race-meeting by the prescribed date, he shall pay a simple interest at the rate of two *per centum* for each English calendar month of default from the first day of such month next following the prescribed date up to the month preceding the month of full payment of such tax or up to the month preceding the month of commencement of proceedings under sub-section (1) of section 21, whichever is earlier, upon so much of the amount of tax payable by him according to such return as remains unpaid at the end of each such month.

(2) The amount of interest payable under this section shall be paid by such steward into a Government Treasury or the Reserve Bank of India in such manner and by such date as may be prescribed.

(3) Interest under this section shall be payable in respect of the returns, the prescribed dates for furnishing of which under section 16 are the dates subsequent to the date of coming into force of section 2 of the West Bengal Taxation Laws (Second Amendment) Act, 1990.

(4) Where the prescribed officer is satisfied that the steward of a race-meeting is liable to pay interest under this section, he shall determine the amount of interest payable by such steward. If on such determination, any amount or additional amount is found to be payable by, or any excess amount is found to be refundable to, the steward, the prescribed officer shall issue a notice to such steward directing him to pay such amount or additional amount, as the case may be, into a Government Treasury or the Reserve Bank of India within the date specified in such notice, or informing him of the amount of excess payment, as the case may be.

Interest payable by a licensed bookmaker.

**20B.** (1) Where a licensed bookmaker fails to make full payment of the betting tax collected by him as referred to in sub-section (2) of section 18 in respect of any period by the prescribed date, he shall pay a simple interest at the rate of two *per centum* for each English calendar month of default from the first day of such month next following the prescribed date up to the month preceding the month of full payment of such tax or up to the month preceding the month of commencement of proceedings under sub-section (2) of section 21, whichever is earlier, upon so much of the amount of such tax collected and payable by him as remains unpaid at the end of each such month.

<sup>1</sup>Sections 20A, 20B and 20C were inserted by s. 2(2)(a) of the West Bengal Taxation Laws (Second Amendment) Act, 1990 (West Ben. Act VIII of 1990).

of 1922.]

(Chapter II.—Taxes on certain forms of betting.—Sections 20C, 21.)

(2) The amount of interest payable under this section shall be paid by such licensed bookmaker into a Government Treasury or the Reserve Bank of India.

(3) Interest under this section shall be payable in respect of payments, the prescribed dates of which under section 18 are the dates subsequent to the date of coming into force of section 2 of the West Bengal Taxation Laws (Second Amendment) Act, 1990.

(4) Where the prescribed officer is satisfied that a licensed bookmaker is liable to pay interest under this section, he shall determine the amount of interest payable by such licensed bookmaker. If on such determination, any amount or additional amount is found to be payable by, or any excess amount is found to be refundable to, the licensed bookmaker, the prescribed officer shall issue a notice to such licensed bookmaker directing him to pay such amount or additional amount, as the case may be, into a Government Treasury or the Reserve Bank of India within the date specified in such notice, or informing him of the amount of excess payment, as the case may be.

**20C.** In calculating the interest payable under section 20A or section 20B, the amount of tax in respect of which such interest is to be calculated shall be rounded off to the nearest multiple of one hundred rupees and for this purpose, where such amount contains a part of one hundred rupees, if such part is fifty rupees or more, it shall be increased to one hundred rupees and if such part is less than fifty rupees, it shall be ignored.

Rounding off of the amount of tax payable for calculating interest.

**21.** (1) The <sup>2</sup>[totalisator tax \* \* \* \*] payable <sup>3</sup>[under section 15 and section 18A] shall be recoverable as a public demand from the racing club conducting the meeting, and any portion of <sup>4</sup>[such totalisator tax \* \* \*] which is not so recovered shall also be recoverable as a public demand from the stewards of the race-meeting jointly and severally.

Methods of recovery of totalisator tax and betting tax.

<sup>1</sup>See foot-note 1 on page 92, ante.

<sup>2</sup>The words "totalisator tax and the surcharge" were substituted for the words "totalisator tax" by s. 2(5)(a) of the West Bengal Taxation Laws (Amendment) Act, 1973 (West Ben. Act VIII of 1973). Thereafter the words "and the surcharge" were omitted by s. 2(5)(a) of the West Bengal Taxation Laws (Amendment) Act, 1980 (West Ben. Act XI of 1980).

<sup>3</sup>The words, figures and letter within square brackets were substituted for the words "under section 15" by s. 2(2)(b)(a) of the West Bengal Taxation Laws (Second Amendment) Act, 1990 (West Ben. Act VIII of 1990).

<sup>4</sup>The words "such totalisator tax and surcharge" were substituted for the words and figures "such tax" by s. 2(5)(b) of the West Bengal Taxation Laws (Amendment) Act, 1973 (West Ben. Act VIII of 1973). Thereafter the words "and surcharge" were omitted by s. 2(5)(b) of the West Bengal Taxation Laws (Amendment) Act, 1980 (West Ben. Act XI of 1980).

[Ben. Act V of 1922.]

*(Chapter II.—Taxes on certain forms of betting.—Sections 22, 23.)*

(2) All monies which a licensed bookmaker is liable <sup>1</sup>to pay to the State Government <sup>2</sup>(under section 18 and section 18A)] shall be recoverable from the licensed bookmaker as a public demand.

Rules.

22. The <sup>3</sup>[State Government] may make rules for securing the payment of <sup>4</sup>[the totalisator tax and the betting tax], the production and inspection of accounts kept under this Chapter and generally for carrying into effect the provisions of this Chapter, and for dealing with such matters as are therein directed to be prescribed.

23. *(Amendment of definition of gaming.)—[Repealed by s. 5 of the Bengal Amusements Tax (Amendment) Act, 1961 (West Ben. Act XXVIII of 1961).]*

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<sup>1</sup>The words and figures within square brackets were substituted for the words and figures "to make over to the prescribed officer under section 19" by s. 6 of the Bengal Amusements Tax (West Bengal Amendment) Act, 1951 (West Ben. Act IV of 1951).

<sup>2</sup>The words and figures within first brackets were substituted for the words and figures "under section 18" by s. 2(2)(b)(b) of the West Bengal Taxation Laws (Second Amendment) Act, 1990 (West Ben. Act VIII of 1990).

<sup>3</sup>See foot-note 3 on page 70, *ante*.

<sup>4</sup>The words "the totalisator tax, the betting tax and the surcharges" were substituted for the words "the totalisator tax and the betting tax" by s. 2(b) of the West Bengal Taxation Laws (Amendment) Act, 1973 (West Ben. Act VIII of 1973). Thereafter the words within square brackets were substituted for the words "the totalisator tax, the betting tax and the surcharges" by s. 2(b) of the West Bengal Taxation Laws (Amendment) Act, 1980 (West Ben. Act XI of 1980).

## West Bengal Act VIII of 1983<sup>1</sup>

### THE WEST BENGAL TAXATION LAWS (AMENDMENT) AND REPEALING ACT, 1983.

[30th March, 1983.]

*An Act to amend the Bengal Amusements Tax Act, 1922, the Bengal Electricity Duty Act, 1935, the Bengal Finance (Sales Tax) Act, 1941, the Bengal Raw Jute Taxation Act, 1941, the West Bengal Sales Tax Act, 1954, the West Bengal Motor Spirit Sales Tax Act, 1974, the West Bengal Rural Employment and Production Act, 1976, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, and the West Bengal Multi-storeyed Building Tax Act, 1979, and to repeal the West Bengal Paddy Purchase Tax Act, 1970.*

WHEREAS it is expedient to amend the Bengal Amusements Tax Act, 1922, the Bengal Electricity Duty Act, 1935, the Bengal Finance (Sales Tax) Act, 1941, the Bengal Raw Jute Taxation Act, 1941, the West Bengal Sales Tax Act, 1954, the West Bengal Motor Spirit Sales Tax Act, 1974, the West Bengal Rural Employment and Production Act, 1976, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, and the West Bengal Multi-storeyed Building Tax Act, 1979, for the purposes and in the manner hereinafter appearing;

Ben. Act V  
of 1922.  
Ben. Act X  
of 1935.  
Ben. Act VI  
of 1941.  
Ben. Act XI  
of 1941.  
West Ben.  
Act IV of  
1954.  
West Ben.  
Act XI of  
1974.  
West Ben.  
Act XIV of  
1976.  
West Ben.  
Act VI of  
1979.  
West Ben.  
Act XVII of  
1979.

AND WHEREAS it is expedient to repeal the West Bengal Paddy Purchase Tax Act, 1970;

West Ben.  
Act XV of  
1970.

It is hereby enacted in the Thirty-fourth 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 Laws (Amendment) and Repealing Act, 1983.

(2) It 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.

Short title  
and  
commence-  
ment.

<sup>1</sup>For Statement of Objects and Reasons, see the *Calcutta Gazette, Extraordinary*, Part IV of the 14th March, 1983 (Bill No. 11 of 1983).

*The West Bengal Taxation Laws (Amendment) and  
Repealing Act, 1983.*

[West Ben. Act

(Sections 2, 3.)

Amendment  
of Ben. Act  
V of 1922.

2. In the Bengal Amusements Tax Act, 1922, in section 3,—
- (1) in sub-section (3a), after the proviso to the Table, the following proviso shall be added:—
- “Provided further that in the case of cinematograph exhibitions in Bengali or Nepali language, the rate of entertainments tax shall be three-fourths of the rates as shown above.”;
- (2) to sub-section (3aa), the following proviso shall be added:—
- “Provided that in the case of cinematograph exhibitions in Bengali or Nepali language, the rate of additional surcharge for coloured films shall be three-fourths of the rates as aforesaid.”.

Amendment  
of Ben. Act  
X of 1935.

3. In the Bengal Electricity Duty Act, 1935,—
- (1) after section 3, the following section shall be inserted:—
- “Assessing Authority. 3A. The State Government may prescribe an authority or authorities to assess in the manner prescribed the electricity duty payable under this Act and the rules made thereunder.”;
- (2) after section 7B, the following section shall be inserted:—
- “Appeal. 7C. (1) Any person may in the prescribed manner appeal to the prescribed authority against any order of assessment of electricity duty or any other order passed under this Act or the rules made thereunder within sixty days or such further period as may be allowed by the prescribed authority for reasons shown to his satisfaction from the date of receipt of a notice of demand issued after such order of assessment or the date of communication of such other order, as the case may be:
- Provided that no appeal against an assessment of electricity duty shall be entertained by the prescribed authority unless he is satisfied that such amount of the electricity duty as the appellant may admit to be due from him has been paid.
- (2) Subject to such rules of procedure as may be prescribed, the prescribed authority, in disposing of any appeal under sub-section (1), may—
- (a) confirm, modify or annul the assessment of electricity duty or any other order, as the case may be; or
- (b) set aside the assessment of electricity duty or any other order, as the case may be, and direct the authority concerned to make a fresh assessment or pass a fresh order after such further inquiry as may be directed.”.

VIII of 1983.]

(Section 4.)

4. In the Bengal Finance (Sales Tax) Act, 1941,—

Amendment  
of Ben. Act  
VI of 1941.

(1) in section 4, in sub-section (6), in clause (i), for the words "gold and fertilisers," the words, letters and brackets "gold, rice (*Oryza sativa* L.) and wheat (*Triticum vulgare*, *T. compactum*, *T. sphaerococcum*, *T. durum*, *T. aestivum* L., *T. dicoccum*)," shall be substituted;

(2) in section 5,—

(a) in sub-section (1),—

(i) in clause (a), for the words "sales of gold:", the words "sales of gold, rice (*Oryza sativa* L.) and wheat (*Triticum vulgare*, *T. compactum*, *T. sphaerococcum*, *T. durum*, *T. aestivum* L., *T. dicoccum*)," shall be substituted;

(ii) in clause (bbb), after sub-clause (iii), the following sub-clause shall be added:—

"(iv) mustard oil, rape oil and mixtures of mustard and rape oil:"

(iii) in clause (c), for the words "sales of goods", the words "sales of goods, other than rice and wheat," shall be substituted;

(b) in sub-section (2),—

(i) in clause (a),—

(A) in sub-clause (ii), for the words "of goods referred to", the words "of goods, other than rice and wheat, referred to" shall be substituted;

(B) after sub-clause (va), the following sub-clauses shall be inserted:—

"(vb) sales of rice (*Oryza sativa* L.) and wheat (*Triticum vulgare*, *T. compactum*, *T. sphaerococcum*, *T. durum*, *T. aestivum* L., *T. dicoccum*) purchases whereof are shown to the satisfaction of the Commissioner to have been made from a registered dealer;

(vc) sales of rice (*Oryza sativa* L.) procured out of paddy on which tax has been levied under the West Bengal Paddy Purchase Tax Act, 1970:"

(ii) in clause (b), in sub-clauses (ii) to (v), for the figure, letter and brackets "(va)", wherever they occur, the figure, letter and brackets "(va), (vb), (vc)" shall be substituted;

(Section 4.)

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

“(b) the aggregate of the following amounts, if any,—

- (i) one *per centum* of the balance remaining after making the deduction allowed by clause (a) from that part of the turnover of the dealer which is taxable at the rate of one *per centum* of the turnover;
- (ii) two *per centum* of the balance remaining after making the deduction allowed by clause (a) from that part of the turnover of the dealer which is taxable at the rate of two *per centum* of the turnover;
- (iii) two and three-fourths *per centum* of the balance remaining after making the deduction allowed by clause (a) from that part of the turnover of the dealer which is taxable at the rate of three *per centum* of the turnover;
- (iv) three and three-fourths *per centum* of the balance remaining after making the deduction allowed by clause (a) from that part of the turnover of the dealer which is taxable at the rate of four *per centum* of the turnover;
- (v) ten and three-fourths *per centum* of the balance remaining after making the deduction allowed by clause (a) from that part of the turnover of the dealer which is taxable at the rate of twelve *per centum* of the turnover;
- (vi) seven and one-fourth *per centum* of the balance remaining after making the deduction allowed by clause (a) from that part of the turnover of the dealer which is taxable at rates other than one, two, three, four or twelve *per centum* of the turnover.”;

(d) in sub-section (6), in clause (b), for the words “two *per centum*”, the words “three *per centum*” shall be substituted:

VIII of 1983.]

(Section 5.)

(3) in Schedule I,—

- (a) in the entry in column 1 against item 1, for the words "bran thereof," the words "bran thereof, but excluding rice (*Oryza sativa* L.) and wheat (*Triticum vulgare*, *T. compactum*, *T. sphaerococcum*, *T. durum*, *T. aestivum* L., *T. dicoccum*)," shall be substituted;
- (b) in the entry in column 1 against item 6, after the word "sak", the words ", other than dry chillies" shall be inserted and shall be deemed always to have been inserted;
- (c) in the entry in column 1 against item 11, after the word "Milk", the words ", other than powdered or condensed milk." shall be inserted and shall be deemed always to have been inserted;
- (d) item 43 and the entry relating thereto in column 1 shall be omitted;

(4) in Schedule II,—

- (a) for serial No. 19 and the entry relating thereto, the following serial No. and entry shall be substituted:—

"19. Articles, other than utensils, made wholly or principally of stainless steel.";
- (b) after serial No. 41 and the entry relating thereto, the following serial No. and entry shall be added:—

"42. Footwears of all descriptions, when sold at a price exceeding fifty rupees per pair."

5. In the Bengal Raw Jute Taxation Act, 1941, after section 9A, the following section shall be inserted:—

"Special mode  
of recovery.

9B. (1) Notwithstanding the issue of a requisition under sub-section (3) of section 9 for realisation of tax or penalty as an arrear of land revenue, the authority referred to in clause (b) of section 6 or clause (b) of section 7 may, at any time or from time to time, by notice in the prescribed form, require any person from whom money is due or may become due to the defaulting occupier of a jute-mill or shipper of jute or any person who holds or may subsequently hold money for or on account of such defaulting occupier or shipper of jute to deposit in the Treasury or the Reserve Bank of India under the appropriate head of account either forthwith upon the money becoming due or being held or at or within the time specified in the aforesaid notice (not being before the money becomes due or is held) so much of the money as is sufficient to pay the amount due by the said occupier or shipper of jute in respect of arrears or the whole of money when it is equal to the arrears or less than the amount of arrears.

Amendment  
of Ben. Act  
XI of 1941.

*(Section 5.)*

(2) A notice under this section may be issued to any person who holds or may subsequently hold any money for or on account of the defaulting occupier of a jute-mill or shipper of jute jointly with any other person and for the purposes of this section, the shares of the joint holders in such account shall be presumed, until the contrary is proved, to be equal.

(3) A copy of the notice shall be forwarded to the defaulting occupier of a jute-mill or shipper of jute at his last address known to the authority referred to in sub-section (1) and, in the case of a joint account, to all the joint holders at their last addresses known to such authority.

(4) Save as otherwise provided in this section, every person to whom a notice is issued under this section shall be bound to comply with such notice and, in particular, where any such notice is issued to a post-office, banking company or insurer, it shall not be necessary for any pass book, deposit receipt, policy or any other document to be produced for the purpose of any entry, endorsement or the like being made before payment is made, notwithstanding any rule, practice or requirement to the contrary.

(5) Any claim respecting any property in relation to which a notice under this section has been issued arising after the date of the notice shall be void as against any demand contained in the notice.

(6) Where a person to whom a notice under this section is sent proves to the satisfaction of the authority referred to in sub-section (1) that the sum demanded or any part thereof is not due to the defaulting occupier of a jute-mill or shipper of jute or that he does not hold any money for or on account of such occupier or shipper of jute or that the money demanded or any part thereof is not likely to be due to the said occupier or shipper of jute or to be held for or on account of such occupier or shipper of jute, nothing contained in this section shall be deemed to require such person to deposit any sum or part thereof, as the case may be.

(7) The authority referred to in sub-section (1) may, at any time or from time to time, amend or revoke any notice issued under this section or extend the time for depositing any sum demanded or part thereof.

(8) The Treasury or the Reserve Bank of India, as the case may be, shall grant a receipt for any amount deposited in compliance with a notice issued under this section and the person depositing the amount shall be fully discharged from his liability to the defaulting occupier of a jute-mill or shipper of jute to the extent of the amount so deposited.

(9) Any person discharging any liability to the defaulting occupier of a jute-mill or shipper of jute after receipt of a notice under this section shall be personally liable to the authority referred to in sub-section (1) to the extent of his own liability to such occupier or shipper of jute so discharged or to the extent of the occupier's or the shipper's liability for any sum due under this Act, whichever is less.

VIII of 1983.]

(Sections 6-9.)

(10) If the person to whom any notice under this section is sent fails to make payment in pursuance thereof, he shall be deemed to be a defaulting occupier of a jute-mill or shipper of jute in respect of the amount specified in the notice and further proceedings may be started against him for the realisation of the amount as if it were an arrear due from him and the notice shall have the same effect as attachment of a debt.

(11) The authority referred to in sub-section (1) may apply to the court in whose custody there is money belonging to the defaulting occupier of a jute-mill or shipper of jute for payment to him of the entire amount of such money or, if it is more than the tax or penalty due, such amount of money as is sufficient to cover the tax or the penalty imposed:

Provided that any dues or property exempt from attachment in execution of a decree of a civil court under section 60 of the Code of Civil Procedure, 1908, shall be exempt from any requisition under this section."

5 of 1908.

6. In the West Bengal Sales Tax Act, 1954, in section 4, in sub-section (3), in clause (a), for the words "two per centum", the words "three per centum" shall be substituted.

Amendment  
of West Ben.  
Act IV of  
1954.

7. In section 4 of the West Bengal Motor Spirit Sales Tax Act, 1974, in the Table below sub-section (2),—

Amendment  
of West Ben.  
Act XI of  
1974.

- (a) in column 2 against item 2B, for the words "Six per centum", the words "Eight per centum" shall be substituted, and
- (b) in the proviso to item 2B, for the words "one per centum", the words "two per centum" shall be substituted.

8. In section 4 of the West Bengal Rural Employment and Production Act, 1976, in sub-section (2), in clause (b), for the words "rupees seven and fifty paise", the words "rupees fifteen" shall be substituted.

Amendment  
of West Ben.  
Act XIV of  
1976.

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

Amendment  
of West Ben.  
Act VI of  
1979.

- (1) in Serial No. 1,—
  - (a) in column 3 against item (iv), for the letters and figure "Rs. 6", the letters and figure "Rs. 7" shall be substituted;
  - (b) in column 3 against item (v), for the letters and figures "Rs. 10", the letters and figures "Rs. 12" shall be substituted;
  - (c) in column 3 against item (vi), for the letters and figures "Rs. 15", the letters and figures "Rs. 18" shall be substituted;
- (2) in Serial No. 2, in the proviso, for the letters, figures and words "Rs. 200 per annum.", the letters, figures and words "Rs. 250 per annum." shall be substituted.

*The West Bengal Taxation Laws (Amendment) and  
Repealing Act, 1983.*

[West Ben. Act

(Section 10.)

Amendment  
of West Ben.  
Act XVII of  
1979.

**10.** In the West Bengal Multi-storeyed Building Tax Act, 1979, after section 10, the following section shall be inserted:—

*Other modes  
of recovery.* 10A. (1) Notwithstanding any action taken in pursuance of section 10, the Commissioner or any person appointed under sub-section (2) of section 4, may recover the tax or penalty by any one or more of the modes provided in this section.

(2) If any owner is in receipt of any income chargeable under the head "Salaries" under the Income-Tax Act, 1961, the Commissioner or any person appointed under sub-section (2) of section 4 may require any person paying the same to deduct from any payment subsequent to the date of such requisition any arrears of tax or penalty due from such owner, and such person shall comply with any such requisition and shall pay the sum so deducted into the Treasury or the Bank specified in the requisition to the credit of the State Government.

43 of 1961.

(3)(a) The Commissioner or any person appointed under sub-section (2) of section 4 may, at any time, or from time to time, by notice in writing, require any person, from whom money is due or may become due to the owner or any person who holds or may subsequently hold money for or on account of the owner to pay into the Treasury or the Bank specified in the notice to the credit of the State Government, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (not being before the money becomes due or is held) so much of the money as is sufficient to pay the amount due by the owner in respect of arrears or whole of the money when it is equal to or less than the amount due.

(b) A notice under this sub-section may be issued to any person who holds or may subsequently hold any money for or on account of the owner jointly with any other person and for the purposes of this sub-section, the shares of the joint holders in such account shall be presumed, until the contrary is proved, to be equal.

(c) A copy of such notice shall be forwarded to the owner at his last address known to the Commissioner or any person appointed under sub-section (2) of section 4 and, in the case of a joint account, to all the joint holders at their last addresses known to the Commissioner or any person appointed under sub-section (2) of section 4.

(d) Save as otherwise provided in this sub-section, every person to whom a notice is issued under this sub-section shall be bound to comply with such notice and, in particular, where any such notice is issued to a post-office, banking company or insurer, it shall not be necessary for any pass book, deposit receipt, policy or any other document to be produced for the purpose of any entry, endorsement or the like being made before payment is made, notwithstanding any rule, practice or requirement to the contrary.

VIII of 1983.]

*(Section 10.)*

(c) Any claim respecting any property in relation to which a notice under this sub-section has been issued arising after the date of such notice shall be void as against any demand contained in the notice.

(4) Where a person to whom a requisition or notice under this section is sent proves to the satisfaction of the Commissioner or any person appointed under sub-section (2) of section 4, as the case may be, that the sum demanded or any part thereof is not due to the owner or that he does not hold any money for or on account of the owner or that the money demanded or any part thereof is not likely to be due to the owner or to be held for or on account of the owner, nothing contained in this section shall be deemed to require such person to pay any such sum or part thereof, as the case may be.

(5) The Commissioner or any person appointed under sub-section (2) of section 4 may, at any time or from time to time, amend or revoke any requisition or notice issued under this section or extend the time for making any payment in pursuance of such requisition or notice.

(6) A receipt shall be granted for any amount paid in compliance with a requisition or notice under this section, and the person paying the amount shall be fully discharged from his liability to the owner to the extent of the amount so paid.

(7) Any person discharging any liability to the owner after receipt of a requisition or notice under this section shall be personally liable to the Commissioner or any person appointed under sub-section (2) of section 4 to the extent of the owner's liability for any sum due under this Act or to the extent of his liability to the owner, whichever is less.

(8) Subject to the provisions of sub-section (4), if a person to whom a requisition or notice under this section is sent fails to make payment in pursuance thereof, he shall be deemed to be an owner in default in respect of the amount specified in the requisition or the notice and further proceedings may be taken against him for the realisation of the amount as if it were an arrear of tax or penalty due from him in the manner provided in section 10.

(9) The Commissioner or any person appointed under sub-section (2) of section 4 may apply to the court in whose custody there is money belonging to the owner for payment to him of the entire amount of such money or, if it is more than the tax or penalty due, an amount sufficient to discharge the tax or the penalty:

Provided that any dues or property exempt from attachment in execution of a decree of a civil court under section 60 of the Code of Civil Procedure, 1908, shall be exempt from any requisition or notice made under this section.

*The West Bengal Taxation Laws (Amendment) and  
Repealing Act, 1983.*

[West Ben. Act VIII of 1983.]

*(Section 11.)*

Repeal and  
savings.

11. The West Bengal Paddy Purchase Tax Act, 1970 shall stand repealed with effect from the date of coming into force of sub-clause (a) of clause (3) of section 4 of this Act:

West Ben.  
Act XV of  
1970.

Provided that such repeal shall not affect—

- (i) any right, title, obligation or liability already acquired, accrued or incurred or anything done or suffered before the aforesaid date.
- (ii) any legal proceeding or remedy in respect of such right, title, obligation or liability, or
- (iii) the levy, determination, collection or refund of any tax, or the imposition or recovery of any penalty, which may have become payable before the aforesaid date, under the West Bengal Paddy Purchase Tax Act, 1970.

and any such proceeding may be instituted, continued or disposed of, and any such remedy may be enforced and any such tax may be levied, determined or collected or any such refund may be made and any such penalty may be imposed or recovered as if this Act had not been passed.

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# West Bengal Act IX of 1983<sup>1</sup>

## THE WEST BENGAL APPROPRIATION ACT, 1983.

[31st March, 1983.]

*An Act to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of West Bengal for the services and purposes of the year ending on the thirty-first day of March, 1983.*

WHEREAS it is expedient to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of West Bengal for the services and purposes of the year ending on the thirty-first day of March, 1983;

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

- |   |  |
|---|--|
| <p>1. This Act may be called the West Bengal Appropriation Act, 1983.</p> <p>2. From and out of the consolidated Fund of West Bengal there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of rupees five hundred and twenty-seven crores sixty-six lakhs forty-four thousand two hundred and eighty-eight towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, 1983, in respect of the services and purposes specified in column 2 of the Schedule.</p> <p>3. The sums authorised to be paid and applied from and out of the Consolidated Fund of West Bengal by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, 1983.</p> | <p>Short title.</p> <p>Issue of Rs. 5,27,66,44,288 out of the Consolidated Fund of West Bengal for the year 1982-83.</p> <p>Appropriation.</p> |
|---|--|

<sup>1</sup>For Statement of Objects and Reasons, see the *Calcutta Gazette, Extraordinary*, Part IV of the 25th March, 1983, page 874; for proceedings of the West Bengal Legislative Assembly, see the proceedings of meeting of that Assembly held on the 30th March, 1983.

[West Ben. Act

(Schedule.)

## SCHEDULE.

(See sections 2 and 3.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	<b>REVENUE ACCOUNT</b>			
	<b>A—General Services</b>			
	<b>(a) Organs of State</b>			
Serial				
2	212—Governor .. .. .	..	1,38,000	1,38,000
3	213—Council of Ministers .. .. .	2,33,000	..	2,33,000
4	214—Administration of Justice .. .. .	4,52,000	6,09,000	10,61,000
5	215—Elections .. .. .	2,02,56,000	..	2,02,56,000
	<b>(b) Fiscal Services</b>			
	<b>(i) Collection of Taxes on Income and Expenditure</b>			
6	220—Collection of Taxes on Income and Expenditure. .. .. .	4,25,000	..	4,25,000
	<b>(ii) Collection of Taxes on Property and Capital Transactions</b>			
8	230—Stamps and Registration .. .. .	61,000	..	61,000
	<b>(iii) Collection of Taxes on Commodities and Services</b>			
10	239—State Excise .. .. .	10,33,000	43,000	10,76,000
11	240—Sales Tax .. .. .	4,97,000	..	4,97,000
12	241—Taxes on Vehicles .. .. .	5,15,000	15,000	5,30,000
	<b>(d) Administrative Services</b>			
Serial				
17	251—Public Service Commission .. .. .	..	2,61,000	2,61,000
18	252—Secretariat—General Services .. .. .	8,89,000	..	8,89,000
20	254—Treasury and Accounts Administration. .. .. .	3,37,000	..	3,37,000
21	255—Police .. .. .	10,71,56,000	1,47,000	10,73,03,000
24	258—Stationary and Printing .. .. .	17,11,000	..	17,11,000

IX of 1983.]

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	<b>Capital Expenditure Outside the Revenue Account</b>			
	(Capital Outlay on Public Works under Functional Heads)			
	<b>B—Capital Account of Social and Community Services</b>			
25	480—Capital Outlay on Medical (Buildings)	..	6,80,000	6,80,000
	<b>REVENUE ACCOUNT</b>			
	<b>A—General Services</b>			
	<b>(d) Administrative Services</b>			
27	265—Other Administrative Services ..	1,30,57,600	..	1,30,57,600
	<b>(e) Pensions and Miscellaneous General Services</b>			
28	266—Pensions and Other Retirement Benefits ..	14,40,40,000	..	14,40,40,000
	<b>B—Social and Community Services</b>			
31	276—Secretariat—Social and Community Services ..	..	2,639	2,639
33	277—Education (Youth Welfare) ..	33,98,000	..	33,98,000
34	277—Education (Excluding Sports and Youth Welfare). ..	7,44,87,000	1,11,638	7,45,98,638
	278—Art and Culture. ..	1,80,000	..	1,80,000
	Total ..	7,46,67,000	1,11,638	7,47,78,638
36	280—Medical ..	2,63,28,000	89,679	2,64,17,679
37	281—Family Welfare ..	4,20,25,000	..	4,20,25,000
38	282—Public Health, Sanitation and Water Supply. ..	8,20,72,000	..	8,20,72,000

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	<b>Capital Expenditure Outside the Revenue Account</b>			
	<b>B—Capital Account of Social and Community Services</b>			
39	483—Capital Outlay on Housing ..	..	2,00,000	2,00,000
41	485—Capital Outlay on Information and Publicity. ..	55,15,000	..	55,15,000
	<b>REVENUE ACCOUNT</b>			
	<b>B—Social and Community Services</b>			
42	287—Labour and Employment ..	47,18,32,000	..	47,18,32,000
45	288—Social Security and Welfare (Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes). ..	2,22,62,000	1,511	2,22,63,511
46	288—Social Security and Welfare (Excluding Civil Supplies, Relief and Rehabilitation of Displaced Persons and Repatriates and Welfare of Schedule Castes, Scheduled Tribes and Other Backward Classes). ..	14,08,78,000	4,131	14,08,82,131
	<b>REVENUE ACCOUNT</b>			
	<b>B—Social and Community Services</b>			
47	289—Relief on account of Natural Calamities. ..	3,42,28,000	..	3,42,28,000
	295—Other Social and Community Services. ..	58,17,000	..	58,17,000
	<b>Capital Expenditure Outside the Revenue Account</b>			
	<b>B—Capital Account of Social and Community Services</b>			
48	495—Capital Outlay on Other Social and Community Services. ..	3,08,000	..	3,08,000
	<b>F—Loans and Advances</b>			
	695—Loans for Other Social and Community Services. ..	11,00,000	..	11,00,000
	<b>Total</b> ..	<b>72,25,000</b>	<b>..</b>	<b>72,25,000</b>

IX of 1983.]

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	<b>REVENUE ACCOUNT</b>			
	<b>C—Economic Services</b>			
	(a) General Economic Services			
49	296—Secretarial—Economic Services ..	..	1,38,168	1,38,168
	298—Co-operation ..	..	54,300	54,300
50	<b>Capital Expenditure Outside the Revenue Account</b>			
	<b>F—Loans and Advances</b>			
	698—Loans for Co-operation ..	2,01,13,000	..	2,01,13,000
	Total ..	2,01,13,000	54,300	2,01,67,300
	<b>REVENUE ACCOUNT</b>			
	<b>C—Economic Services</b>			
	(a) General Economic Services			
51	304—Other General Economic Services ..	2,21,000	..	2,21,000
	(b) Agriculture and Allied Services			
52	305—Agriculture ..	..	2,71,357	2,71,357
	<b>REVENUE ACCOUNT</b>			
	<b>C—Economic Services</b>			
	(b) Agriculture and Allied Services			
53	306—Minor Irrigation ..	5,28,35,000	..	5,28,35,000
	309—Food ..	4,22,05,000	..	4,22,05,000
54	<b>Capital Expenditure Outside the Revenue Account</b>			
	<b>C—Capital Account of Economic Services</b>			
	(b) Capital Account of Agriculture and Allied Services			
	509—Capital Outlay on Food ..	18,00,000	..	18,00,000
	Total ..	4,40,05,000	..	4,40,05,000

(Schedule.)

1 Demand Number/ Serial Number.	2 Services and purposes.	3 Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	<b>REVENUE ACCOUNT</b>			
	<b>C—Economic Services</b>			
	<b>(b) Agriculture and Allied Services</b>			
55	310—Animal Husbandry ..	..	4,000	4,000
56	311—Dairy Development ..	2,11,16,000	10,000	2,11,26,000
58	313—Forest ..	63,63,000	..	63,63,000
59	314—Community Development (Panchayat)	3,10,74,000	..	3,10,74,000
60	314—Community Development (Excluding Panchayat). ..	..	2,104	2,104
	<b>Capital Expenditure Outside the Revenue Account</b>			
	<b>C—Capital Account of Economic Services</b>			
	<b>(c)—Capital Account of Industry and Minerals</b>			
	522—Capital Outlay on Machinery and Engineering Industries (Closed and Sick Industries). ..	73,00,000	..	73,00,000
61	526—Capital Outlay on Consumer Industries (Closed and Sick Industries).	1,39,50,000	..	1,39,50,000
	<b>F—Loans and Advances</b>			
	726—Loans for Consumer Industries (Closed and Sick Industries). ..	1,30,000	11,373	1,41,373
	<b>Total</b> ..	<b>2,13,80,000</b>	<b>11,373</b>	<b>2,13,91,373</b>

IX of 1983.]

(Schedule.)

1 Demand Number/ Serial Number.	2 Services and purposes.	3		
		Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	<b>REVENUE ACCOUNT</b>			
	<b>C—Economic Services</b>			
	<b>(c) Industry and Minerals</b>			
	320—Industries (Excluding Public Under- takings and Closed and Sick Industries).	28,24,000	..	28,24,000
	<b>Capital Expenditure Outside the Revenue Account</b>			
	<b>C—Capital Account of Economic Services</b>			
	<b>(c) Capital Account of Industry and Minerals</b>			
62	520—Capital Outlay on Industrial Research and Development (Excluding Public Undertakings and Closed and Sick Industries).	5,000	..	5,000
	<b>F—Loans and Advances</b>			
	720—Loans for Industrial Research and Development (Excluding Closed and Sick Industries).	3,45,38,000	..	3,45,38,000
	Total	3,73,67,000	..	3,73,67,000
	<b>REVENUE ACCOUNT</b>			
	<b>C—Economic Services</b>			
	<b>(c) Industry and Minerals</b>			
	321—Village and Small Industries (Excluding Public Undertakings).	37,32,000	..	37,32,000
	<b>Capital Expenditure Outside the Revenue Account</b>			
	<b>F—Loans and Advances</b>			
63	721—Loans for Village and Small Industries (Excluding Public Undertakings).	13,00,000	..	13,00,000
	Total	50,32,000	..	50,32,000

(Schedule.)

1 Demand Number/ Serial Number.	2 Services and purposes.	3 Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	<b>REVENUE ACCOUNT</b>			
	<b>C—Economic Services</b>			
	<b>(c) Industry and Minerals</b>			
64	328—Mines and Minerals ..	47,000	..	47,000
	<b>(d) Water and Power Development</b>			
	333—Irrigation, Navigation, Drainage and Flood Control Projects. ..	2,35,33,000	..	2,35,33,000
	<b>Capital Expenditure Outside the Revenue Account</b>			
	<b>C—Capital Account of Economic Services</b>			
66	<b>(d) Capital Account of Water and Power Development</b>			
	532—Capital Outlay on Multipurpose River Projects. ..	..	1,000	1,000
	533—Capital Outlay on Irrigation, Navigation, Drainage and Flood Control Projects. ..	..	10,55,000	10,55,000
	Total ..	2,35,33,000	10,56,000	2,45,89,000
	<b>REVENUE ACCOUNT</b>			
	<b>C—Economic Services</b>			
	<b>(d) Water and Power Development</b>			
67	334—Power Projects ..	2,60,00,000	..	2,60,00,000
	<b>(e) Transport and Communications</b>			
	337—Roads and Bridges ..	23,82,000	..	23,82,000
	<b>Capital Expenditure Outside the Revenue Account</b>			
	<b>C—Capital Account of Economic Services</b>			
70	<b>(e) Capital Account of Transport and Communications</b>			
	537—Capital Outlay on Roads and Bridges ..	..	26,41,788	26,41,788
	Total ..	23,82,000	26,41,788	50,23,788

IX of 1983.]

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	<b>REVENUE ACCOUNT</b>			
	<b>C—Economic Services</b>			
	<b>(e) Transport and Communications</b>			
71	338—Road and Water Transport Services..	1,96,45,000	..	1,96,45,000
72	339—Tourism ..	37,000	..	37,000
	<b>D—Grants-in-aid and Contributions</b>			
74	363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat). ..	7,39,01,000	..	7,39,01,000
	<b>Capital Expenditure Outside the Revenue Account</b>			
	<b>F—Loans and Advances</b>			
80	726—Loans for Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries). ..	59,00,000	..	59,00,000
	<b>C—Capital Account of Economic Services</b>			
	<b>(e) Capital Account of Industry and Minerals</b>			
82	530—Investments in Industrial Financial Institutions (Excluding Public Undertakings). ..	16,25,000	..	16,25,000
	<b>E—Public Debt</b>			
Serial	603—Internal Debt of the State Government ..	..	2,99,75,82,000	2,99,75,82,000
83	604—Loans for Advances from the Central Government. ..	..	67,89,02,000	67,89,02,000
	Total ..	..	3,67,64,84,000	3,67,64,84,000
	<b>Grand Total</b> ..	1,59,36,68,600	3,68,29,75,688	5,27,66,44,288