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प्राधिकार से प्रकाशित
PUBLISHED BY AUTHORITY

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No. 7] NEW DELHI, FRIDAY, MARCH 10, 1972/PHALGUNA 20, 1893

इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed
as a separate compilation.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 10th March, 1972/Phalguna 20, 1893 (Saka)

The following President's Act is published for general information:—

**THE WEST BENGAL TAXATION LAWS (AMENDMENT)
ACT, 1972**

No. 2 OF 1972

Enacted by the President in the Twenty-third Year of the Re-
public of India

An Act further to amend the Bengal Amusements Tax Act, 1922, the Bengal Motor Vehicles Tax Act, 1932, the Bengal Finance (Sales Tax) Act, 1941, and the Indian Stamp Act, 1899, in its application to the State of West Bengal.

31 of 1971. In exercise of the powers conferred by section 3 of the West Bengal State Legislature (Delegation of Powers) Act, 1971, the President is pleased to enact as follows:—

1. (1) This Act may be called the West Bengal Taxation Laws (Amendment) Act, 1972.

(2) Sections 2 and 5 shall be deemed to have come into force on the 17th day of January, 1972; section 4 shall be deemed to have come into force on the 1st day of February, 1972; section 3 shall come into force

Short title
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on such date as the State Government may, by notification in the Official Gazette, appoint, and the remaining provisions of this Act shall come into force at once.

Amend-
ment of
Bengal
Act V of
1922.

2. In the Bengal Amusements Tax Act, 1922,—

(a) in sub-section (2) of section 15, for the brackets and words '(hereinafter referred to as the "totalisator surcharge")', and the 'totalisator surcharge', the words 'and the surcharge' shall be substituted;

(b) in section 16, for the words "amount of the tax and the surcharge", the words "amount of the totalisator tax and the surcharge" shall be substituted;

(c) for sub-section (1a) of section 18, the following sub-section shall be substituted, namely:—

"(1a) There shall be charged, levied and paid to the State Government out of the monies paid or agreed to be paid to a licensed book-maker 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, a surcharge at the rate of one-half of one per cent. of such monies.";

West
Bengal
Act XXXII
of 1957.

(d) in sub-section (1) of section 21, for the words "such tax", the words "such totalisator tax and surcharge" shall be substituted;

(e) in section 22, for the words "and the surcharge", the words "and the surcharges" shall be substituted

Amend-
ment of
Bengal
Act I of
1932.

3. In the Schedule to the Bengal Motor Vehicles Tax Act, 1932, under the sub-heading "A. Vehicles for carrying passengers not plying for hire",—

(i) in item I, for the provisos, the following proviso shall be substituted, namely:—

"Provided that there shall be a surcharge *per annum* of 10 per cent. of the amount payable under clause (1) or clause (2) or clause (3) or clause (4) or clause (5) or clause (6) above.";

(ii) in item II, for the proviso, the following provisos shall be substituted, namely:—

"Provided that there shall be a surcharge *per annum* of 10 per cent. of the amount payable under clause (a) or clause (b) or clause (c) above:

Provided further that if an omnibus is fitted with solid tyres, there shall be, in addition to the surcharge payable under the first proviso, a surcharge *per annum* of 25 per cent. of the amount payable under clause (a) or clause (b) or clause (c) above, as the case may be, for such omnibus."

Amend-
ment of
section 6A
of Bengal
Act VI
of 1941.

4. In sub-section (2) of section 6A of the Bengal Finance (Sales Tax) Act, 1941, for the words "refund of the surcharge shall apply", the words "refund of the tax shall apply" shall be substituted.

5. (1) The Indian Stamp Act, 1899, shall, in its application to the State of West Bengal, be amended in the manner hereinafter provided.

Amend-
ment of
Act 2 of
1899.

2 of 1899.

(2) In the Indian Stamp Act, 1899, in sub-section (2) of section 3AA, the word "adhesive" shall be omitted.

Bengal Act
of 1922.
2 of 1899.

6. (i) Anything done or any action taken or any tax or surcharge levied or collected or any additional duty charged under the Bengal Amusements Tax Act, 1922, or the Indian Stamp Act, 1899, as the case may be, during the period commencing on the 17th day of January, 1972, and ending on the day immediately preceding the date of publication of this Act in the Official Gazette, or

Validation

Bengal
Act VI
of 1941.

(ii) anything done or any action taken or any tax or surcharge levied or collected under the Bengal Finance (Sales Tax) Act, 1941, during the period commencing on the 1st day of February, 1972, and ending on the day immediately preceding the date of publication of this Act in the Official Gazette,

Bengal
Act V of
1922.
Bengal
Act VI of
1941.
2 of 1899.

shall be deemed to have been done, taken, levied, collected or charged under the corresponding provisions of the Bengal Amusements Tax Act, 1922, the Bengal Finance (Sales Tax) Act, 1941, or the Indian Stamp Act, 1899, as the case may be, amended by this Act.

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Joint Secy. to the Govt. of India.

Reasons for the Enactment

In order to raise additional resources for meeting the expenses of the refugees from Bangla Desh, the President enacted the West Bengal Taxation Laws (Amendment) Act, 1971 (20 of 1971). But in the said President's Act No. 20 of 1971, some accidental omissions, arising out of typographical errors, have inadvertently crept in and since the Act relates to the imposition of tax, those accidental omissions cannot be corrected except by an amending legislation. Hence the present amending legislation.

The subject matter of the proposed amending legislation has already been approved by the Consultative Committee of Parliament constituted under sub-section (2) of section 3 of the West Bengal State Legislature (Delegation of Powers) Act, 1971 (31 of 1971). In the circumstances, the present legislation is being enacted without any further consultation with the said Committee.

B. D. PANDE,

*Secy. to the Govt. of India,
Ministry of Finance.*