

The Bengal Electricity Duty Act, 1935

Act 10 of 1935

Keyword(s):

Consumer, Energy, Energy Charge, Gross Charge, Licensee

Amendment appended: 8 of 1983

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Bengal Act X of 1935**[THE BENGAL ELECTRICITY DUTY ACT, 1935.]¹**

REPEALED IN PART	Ben. Act IV of 1938.
	Ben. Act II of 1945.
	Ben. Act XVI of 1946.
	West Ben. Act XII of 1949.
	West Ben. Act LXI of 1950.
	West Ben. Act XXX of 1953.
	West Ben. Act XXI of 1957.
	West Ben. Act XVI of 1963.
	West Ben. Act VII of 1966.
	West Ben. Act XXV of 1969.
	West Ben. Act XXVII of 1974.
	West Ben. Act XXIX of 1974.
	West Ben. Act XL of 1975.
AMENDED	West Ben. Act V of 1977.
	West Ben. Act XIX of 1978.
	West Ben. Act XXXI of 1978.
	West Ben. Act XVIII of 1979.
	West Ben. Act XV of 1980.
	West Ben. Act VII of 1983.
	West Ben. Act VIII of 1983.
	West Ben. Act XX of 1984.
	West Ben. Act XXXVIII of 1984.
	West Ben. Act V of 1985.
	West Ben. Act VI of 1990.
	West Ben. Act IV of 1993.
	West Ben. Act V of 1993.
	West Ben. Act III of 1995.
	West Ben. Act X of 1996.
	The Government of India (Adaptation of Indian Laws) Order, 1937.
ADAPTED	The Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948.
	The Adaptation of Laws Order, 1950.

[30th May, 1935.]

An Act to levy a duty on electrical energy consumed in Bengal. 2* * *

WHEREAS it is expedient to levy a duty on electrical energy consumed
2* * * * in Bengal;

¹For Statement of Objects and Reasons, see the *Calcutta Gazette, Extraordinary*, dated the 28th January, 1935, page 8; and for report of the Select Committee, see the *Calcutta Gazette*, dated the 21st March, 1935, Part IV, page 97; and for Proceedings of the Council, see the Proceedings of the Bengal Legislative Council, Vol XLV, No. 1, page 77 and *ibid* No. 3, page 17.

²The words "for lights and fans" were omitted by s. 2 of the Bengal Electricity Duty (Amendment) Act, 1957 (West Ben. Act XXI of 1957).



(Section 1.)

AND WHEREAS the previous sanction of the Governor General has been obtained under sub-section (3) of section 80A of the Government of India Act to the passing of this Act;

5 & 6 Geo.
c. 61;
6 & 7 Geo.
c. 37;
9 & 10 Ge
V. c. 101.

It is hereby enacted as follows:—

1. (1) This Act may be called the Bengal Electricity Duty Act, 1935.

(2) It extends to the whole of ¹[West Bengal]:

²Provided that during a period of one year with effect from—

(a) the 1st day of June, 1979, no electricity duty ³[net charge for energy consumed or the units of energy consumed, as the case may be.] shall be payable by a person (other than a licensee) who generates energy from a diesel generating plant, or

(b) the 1st day of April, 1985, no electricity duty ³[net charge for energy consumed or the units of energy consumed, as the case may be.] shall be payable by a person (other than a licensee) who generates energy from a ⁴[coal-based generating plant, or]

¹The words "West Bengal" were substituted for the word "Bengal" by paragraph (2) of Article 3 of the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948.

²Originally, the first proviso with its *Explanation* and the second proviso were added to sub-section (1) of section 3 by s. 2(1) of the Bengal Electricity Duty (Amendment) Act, 1979 (West Ben. Act XVIII of 1979). Later, the first proviso with its *Explanation* was substituted by s. 3(1) of the West Bengal Taxation Laws (Amendment) Act, 1985 (West Ben. Act V of 1985). Finally, clause (c) of the first proviso was substituted by s. 2(2) of the West Bengal Taxation Laws (Amendment) Act, 1990 (West Ben. Act VI of 1990).

³The words within square brackets were substituted for the words "on the units of energy consumed" by s. 4(2)(a)(iii) of the West Bengal Taxation Laws (Amendment) Act, 1993 (West Ben. Act IV of 1993).

⁴The words within square brackets were substituted for the words "coal-based generating plant" by s. 2(1) of the West Bengal Taxation Laws (Amendment) Act, 1990 (West Ben. Act VI of 1990).

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(Section 1.)

¹(c) the 1st day of February, 1990, no electricity duty on the units of energy consumed shall be payable by a person (other than a licensee) who generates energy from a waste-gas-based generating plant,

registered under section 7B, for his own consumption for any industrial or manufacturing process (including cold storages and cinema houses), and for such other purposes as the State Government may, by notification in the *Official Gazette*, specify in this behalf.

Explanation.—For the purposes of this proviso, “own consumption” shall not include any consumption for domestic purposes:

¹Provided further that the State Government may, by notification in the *Official Gazette*, extend the period referred to in the first proviso from time to time but such extension shall not exceed a period of one year at a time:

²Provided also that where any electricity duty is charged, levied or paid at the rates specified in any of the clauses of any article of Part C of the First Schedule, such duty may be charged, levied or paid, monthly for a period of three consecutive months on the basis of average monthly consumption during the three months immediately preceding the period as aforesaid, in such manner, in such areas, for such class of consumers and subject to such conditions as may be prescribed.

Explanation.—The expression “month” shall mean a period of not less than 25 days and not more than 35 days and shall be computed in the manner prescribed.

(3) It shall come into force on such date³ as the ⁴[State Government] may by notification in the ⁵[*Official Gazette*], appoint^{6*} * * *

¹See foot-note 2 on page 370, *ante*.

²This proviso with its *Explanation* was added by s. 2 of the West Bengal Electricity Duty (Amendment) Act, 1984 (West Ben. Act XX of 1984).

³This Act came into force on the 1st July, 1935, *vide* notification No. 5151 Com., dated the 1st June, 1935, published in the *Calcutta Gazette*, dated the 6th June, 1935, Part I, page 666.

⁴The words “Provincial Government” were originally substituted for the words “Local Government” by paragraph 4(1) of the Government of India (Adaptation of India Laws) Order, 1937, and thereafter the word “State” was substituted for the word “Provincial” by paragraph 4(1) of the Adaptation of Laws Order, 1950.

⁵The 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.

⁶The words “and shall continue in force for three years only” were repealed by s. 2 of, and the Schedule to, the Bengal Expiring Laws Act, 1938 (Ben. Act IV of 1938).

*(Section 2.)*

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

- (1) "consumer" means any person, other than a distributing licensee, who is supplied with energy by a licensee ¹[or by the State Government];
- (2) "energy" means electrical energy;
- ²(2a) "energy charge" means the amount charged (whether as energy charge or some other charge) by a licensee for the supply of energy to a consumer before deduction of rebate, if any, allowed by the licensee for payment on or before such date as may be specified by the licensee;
- ²(2b) "gross charge" means the aggregate amount of energy charge and fuel surcharge, if any, made by the licensee for the supply of energy;
- (3) "licensee" means any person licensed under Part II of the Indian Electricity Act, 1910, to supply energy and includes IX of 1910. any person who has obtained the sanction of the ³[State Government] under section 28 of that Act ⁴[and also includes the West Bengal Electricity Board to be constituted under section 5 of the Electricity (Supply) Act, 1948]; LIV of 1948. and
- ⁵(3a) "net charge" means the amount of gross charge that remains after deduction therefrom of any rebate referred to in clause (2a) or refund of fuel surcharge, if any;
- (4) "prescribed" means prescribed by rules made under this Act.

¹The words within square brackets were added by s. 2(a) of the Bengal Electricity Duty (West Bengal Amendment) Act, 1950 (West Ben. Act LXI of 1950).

²Clauses (2a) and (2b) were inserted by s. 4(1)(a) of the West Bengal Taxation Laws (Amendment) Act, 1993 (West Ben. Act IV of 1993).

³The 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 thereafter the word "State" was substituted for the word "Provincial" by paragraph 4(1) of the Adaptation of Laws Order, 1950.

⁴The words, figures and brackets within square brackets were inserted by s. 2(b) of the Bengal Electricity Duty (West Bengal Amendment) Act, 1950 (West Ben. Act LXI of 1950).

⁵Clause (3a) was inserted by s. 4(1)(b) of the West Bengal Taxation Laws (Amendment) Act, 1993 (West Ben. Act IV of 1993).



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(Section 3.)

3. (1) Subject to the provisions of ²[sub-section (3),] there shall be charged, levied and paid to the State Government a duty (hereinafter referred to as 'electricity duty'), ³[on the net charge for energy consumed or the units of energy consumed, as the case may be,] at the rates specified in the First Schedule.

Duty on
units of
energy
consumed.

(2) (a) The special rate of duty referred to ⁴[sub-clause (ii) of clause (b) of article (2)] of Part B of the First Schedule shall not be admissible unless—

- (i) the cost of energy consumed for purposes of electrolysis or heating in electric furnaces is twenty *per cent.* or more of the total cost of manufacture by electrolysis or heating in electric furnaces, and
- (ii) separate books of account are maintained showing separately the details of the cost of energy consumed for purposes of electrolysis or heating in electric furnaces and the total cost of manufacture by electrolysis or heating in electric furnaces.

(b) An industrial undertaking claiming the benefits of the special rate of duty referred to ⁴[sub-clause (ii) of clause (b) of article (2)] of Part B of the First Schedule shall make an application in writing to an officer specially appointed in this behalf by the State Government by notification in the *Official Gazette* and thereupon such officer shall, after giving the applicant an opportunity of being heard and after making such enquiry (if any) as he may think fit, make an order,—

- (i) if he is satisfied that the requirements of this Act and the rules made thereunder have been complied with, allowing the application, or
- (ii) if he is not so satisfied, rejecting the application, and such order shall, subject to the provisions of clause (c), be final.

(c) The State Government may, on application or of its own motion, revise any order made under clause (b).

¹Section 3 was substituted for the original section by s. 2 of the Bengal Electricity Duty (Amendment) Act, 1963 (West Ben. Act XVI of 1963).

²The word, figure and brackets within square brackets were substituted for the words, figures and brackets "sub-sections (2) and (3)," by s. 4(2)(a)(i) of the West Bengal Taxation Laws (Amendment) Act, 1993 (West Ben. Act IV of 1993).

³The words within square brackets were substituted for the words "on the units of energy consumed" by s. 4(2)(a)(ii), *ibid.*

⁴The words, figures, letter and brackets within the square brackets were substituted for the words, figure, letter and brackets "in clause (2) of article (b)" by s. 4(2)(b) of the West Bengal Taxation Laws (Amendment) Act, 1993 (West Ben. Act IV of 1993).

*(Section 3A.)*

2. (3) Electricity duty shall not be leviable ¹[on the net charge for energy consumed or the units of energy consumed as recorded in the meter, as the case may be,]—
- (a) by any Government, except to the extent specified in the Second Schedule;
 - (b) by, or in respect of, any—
 - (i) local authority,
 - (ii) railway administration as defined in the Indian Railways Act, 1890, Act IX of 1890.
 - (iii) institution or class of persons specified in the Second Schedule, except to the extent specified in the Second Schedule;
 - (c) in any—
 - (i) place of public worship, public burial or burning-ground or other place for the disposal of the dead,
 - (ii) premises declared by the State Government to be used exclusively for purposes of public charity,
 - (iii) vessel whether sea-going or inland.

Assessment of electricity duty payable by a licensee or a person required to furnish return under section 6.

²3A. (1) If no return in respect of any period is submitted by a licensee or a person required to submit return under section 6 or if the return submitted by such licensee or person appears to the authority prescribed by rules under this Act to be incorrect or incomplete, such authority shall, after giving such licensee or person, as the case may be, a reasonable opportunity of being heard, proceed in such manner as may be prescribed to assess to the best of his judgment the amount of electricity duty payable under this Act by such licensee or person.

(2) The amount of electricity duty assessed under sub-section (1) for a period, less the sum, if any, already paid in respect of the said period, shall be paid by the licensee or the person by such date as may be specified in a notice issued by the authority in this behalf, and the date to be so specified shall be ordinarily not less than thirty days from the date of service of such notice.

¹Firstly the words "as recorded in the meter" were inserted by s. 2(2) of the Bengal Electricity Duty (Amendment) Act, 1979 (West Ben. Act XVIII of 1979). Later, the words within the square brackets were substituted for the words "on the units of energy consumed as recorded in the meter" by s. 4(2)(c) of the West Bengal Taxation Laws (Amendment) Act, 1993 (West Ben. Act IV of 1993).

²Section 3A was originally inserted by s. 3(1) of the West Bengal Taxation Laws (Amendment) and Repealing Act, 1983 (West Ben. Act VIII of 1983). Later, the same was substituted by s. 3(1) of the West Bengal Finance Act, 1996 (West Ben. Act X of 1996).

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(Sections 4, 5.)

- z (3) No assessment under this section shall be made—
- (a) after the expiry of four years, from the end of the year comprising the period or periods in respect of which the assessment is made, or
 - (b) after the 31st day of December, 1998, whichever is later.

Explanation.—For the purpose of this section, “year” means the year commencing on the first day of April and ending on the last day of March.

4. (1) Notwithstanding anything contained in section 3, electricity duty shall not be leviable on energy supplied by a licensee until the expiry of three years from the date on which energy was first supplied in the area of supply ¹[of the licensee]:

Exemption of newly-formed undertakings.

Provided that, if a licensee ceases to supply energy in any area of supply or if his license is revoked, and thereafter another licensee supplies energy in such area, the ²[State Government] may in its discretion, by order, exempt the energy supplied by such other licensee from the levy of electricity duty for such period as may be specified in the order.

(2) No modification in any area of supply shall operate to extend the period of exemption mentioned in sub-section (1) in respect of the whole or any part of the area as modified.

5. (1) In the case of energy supplied by a licensee the licensee shall collect and pay to the ²[State Government] at the prescribed time and in the prescribed manner, the electricity duty payable under section 3 on the ³* * * * * energy supplied by him to consumers ⁴* * * *. The duty so payable shall be a first charge on the amount recoverable by the licensee for the energy supplied by him and shall be a debt due by him to the ²[State Government]:

Payment of electricity duty.

Provided that the licensee shall not be liable to pay the duty in respect of any energy supplied by him for which he has been unable to recover his dues.

¹The words within square brackets were substituted for the words “specified in his license” by s. 3 of the Bengal Electricity Duty (West Bengal Amendment) Act, 1950 (West Ben. Act LXI of 1950).

²See foot-note 3 on page 372, *ante*.

³The words “units of”, in sub-sections (1) and (1A), were omitted by s. 4(3)(a) and s. 4(3)(b), respectively, of the West Bengal Taxation Laws (Amendment) Act, 1993 (West Ben. Act IV of 1993).

⁴The words “for the purpose of lights and fans” were omitted by s. 4 of the Bengal Electricity Duty (Amendment) Act, 1957 (West Ben. Act XXI of 1957).



(Section 5A.)

(1A) In the case of energy supplied by the State Government, the consumer shall pay to the State Government at the prescribed time and in the prescribed manner the electricity duty payable under section 3 on the ^{2*} * * * energy supplied by the State Government to the consumer ^{3*} * * *

(2) Where any person fails or neglects to pay, at the prescribed time and in the prescribed manner the amount of electricity duty due from him, the licensee ⁴[or the State Government, as the case may be,] may, without prejudice to the right of the ⁵[State Government] to recover the amount under section 8, and after giving not less than seven clear days' notice in writing to such person, cut off the supply of energy to such person; and ^{6*} may, for that purpose, exercise the power conferred on a licensee by sub-section (1) of section 24 of the Indian Electricity Act, 1910, for recovery of any charge or sum due in respect of energy supplied by him.

IX of 1910

(3) The licensee shall be entitled, for his cost of collection of the duty, to a rebate of such percentage as may be determined by the ⁷[State Government] on the amount of the duty collected and paid by him under sub-section (1).

(4) In the case of energy other than energy supplied by a licensee ⁷[or the State Government] the person who generated ⁸[or supplied] such energy shall pay to the ⁹[State Government] at the prescribed time and in the prescribed manner the electricity duty payable under section 3 on units of such energy.

Interest payable by licensee.

⁹5A. (1) Where a licensee fails to make payment to the State Government by the prescribed date electricity duty collected by him under section 5, 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 immediately following the prescribed date upto the

¹Sub-section (1A) was inserted by s. 4(i) of the Bengal Electricity Duty (West Bengal Amendment) Act, 1950 (West Ben. Act LXI of 1950).

²See foot-note 3 on page 375, *ante*.

³See foot-note 4 on page 375, *ante*.

⁴The words within square brackets were inserted by s. 4(ii)(a), of the Bengal Electricity Duty (West Bengal Amendment) Act, 1950 (West Ben. Act LXI of 1950).

⁵See foot-note 4 on page 371, *ante*.

⁶The word "he" was omitted by s. 4(ii)(b) of the Bengal Electricity Duty (West Bengal Amendment) Act, 1950 (West Ben. Act LXI of 1950).

⁷The words within square brackets were inserted by s. 4(ii), *ibid*.

⁸The words within square brackets were inserted by s. 2 of the Bengal Electricity Duty (Amendment) Act, 1953 (West Ben. Act XXX of 1953).

⁹Sections 5A and 5B were added by s. 3(1) of the West Bengal Finance Act, 1995

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(Section 5B.)

month preceding the month of full payment of such duty, or upto the month prior to the month of assessment of electricity duty under section 3A and the rules made thereunder, whichever is earlier, upon so much amount of the duty payable by him as remains unpaid at the end of each such month of default.

(2) Where a licensee fails to make payment of any electricity duty due from him after assessment under section 3A by the date specified in the notice, 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 immediately following the date specified in the notice upto the month preceding the month of full payment of the duty or upto the month immediately preceding the month of commencement of proceedings for recovery under section 8, whichever is earlier, upon so much of the amount of electricity duty due from him according to such notice as remains unpaid at the end of each such month of default.

(3) A licensee liable to pay interest under sub-section (1) or sub-section (2), as the case may be, shall pay to the State Government such interest in such manner and by such date as may be prescribed.

(4) Interest under sub-section (1) shall be payable in respect of payment of duties by the licensee, the prescribed date of which under section 5 is the date subsequent to, and interest under sub-section (2) shall be payable in respect of assessment for which a notice of demand under section 3A is issued after, the date of coming into force of section 3 of the West Bengal Finance Act, 1995.

(5) Where the authority prescribed by the State Government under section 3A to make assessment has reason to believe that a licensee has failed to pay interest payable by, or due from, him under sub-section (1) or sub-section (2), by the prescribed date or that the amount of interest paid by him is not correct, such authority shall determine the amount of interest in such manner as may be prescribed; the amount of interest so determined shall be collected from the licensee in such manner as may be prescribed.

5B. The State Government shall, in the prescribed manner, pay a simple interest at the rate of two *per centum* for each English calendar month of delay in making refund to a licensee the amount of electricity duty paid in excess which arises from an order under section 7C passed on appeal by the prescribed authority on or after the coming into force of section 3 of the West Bengal Finance Act, 1995, from the first day of the English calendar month next following the expiry of three months from the date of such order upto the month preceding the month in which refund is made, upon the amount of duty refundable to him according to such order.

Interest
payable by
the State
Government.

*(Sections 6-7A.)*

Obligation
to keep
books of
account and
submit
returns.

6. Every licensee, and every person liable to pay such duty under sub-section (4) of section 5 shall, unless he is exempt from payment of electricity duty ¹[under sub-section (3) of section 3] keep books of account in the prescribed form and submit to the ²[State Government] or to the prescribed officer returns in the prescribed form at the prescribed times, showing the units of energy [, and the gross charge, fuel surcharge and net charge for energy,] supplied, generated or consumed by him, as the case may be, and the amount of the duty payable thereon and recovered or paid by him under section 5.

Inspecting
officers.

7. (1) The ³[State Government] may, by notification in the ⁴[*Official Gazette*], appoint inspecting officers to inspect the books of account required by section 6 to be kept. Such officers shall perform such duties and exercise such powers as may be prescribed for the purpose of carrying into effect the provisions of this Act and the rules made thereunder.

(2) Every officer appoint under this section shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Act XLV of
1860.

Provision of
meters.

⁵7A. ⁶(1) Every person who does not maintain separate meters for recording different kinds of consumption of electrical energy for the purposes of calculating the different rates of duty which are payable by him in terms of the provisions of the First Schedule shall be liable to pay electricity duty at the highest of the applicable rates.

⁷(2) If on application made by any person in this behalf the State Government or such other authority as the State Government may prescribe in this behalf, having regard to the fact that the cost of maintenance of separate meters is disproportionate to the amount of electricity duty payable by such person or otherwise, is satisfied that the application of the provisions of sub-section (1) to such person would cause undue hardship to him, it may, by written order for reasons to be recorded in writing, exempt such person from the provisions of sub-section (1) and direct that the amount of electricity duty payable, or the units of electrical energy for which electricity duty is payable, by such person shall be assessed in such manner as may be prescribed.

¹The words, figures and brackets within square brackets were substituted for the words and figure "under the proviso to section 3" by s. 3 of the Bengal Electricity Duty (Amendment) Act, 1963 (West Ben. Act XVI of 1963).

²See foot-note 4 on page 361, *ante*.

³See foot-note 5 on page 361, *ante*.

⁴Section 7A was added by s. 3(1) of the West Bengal Taxation Laws (Third Amendment) Act, 1975 (West Ben. Act XL of 1975).

⁵Section 7A was renumbered as sub-section (1) of that section and after sub-section (1) as so renumbered, sub-section (2) was added by s. 3(1) of the West Bengal Taxation Laws (Amendment) Act, 1977 (West Ben. Act V of 1977).

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(Sections 7B, 7C.)

¹7B. (1) Every person, other than a licensee or the State Government, who has installed or will install a generating plant for generation of energy for his own consumption, shall, for the purpose of registration of such plant, make an application to such officer as the State Government may appoint in this behalf. The application shall be made in such manner and in such form and on payment of such fee as may be prescribed. The officer appointed in this behalf may, on receipt of an application for grant of a certificate of registration and after such enquiry as he considers necessary, grant to the applicant a certificate of registration for such plant for such period and on such condition or conditions as may be prescribed. Such registration number shall be quoted in all books of account and returns required to be kept or submitted under section 6.

Registration.

(2) The registration granted under sub-section (1) shall be renewed in such manner, within such period and on payment of such fee as may be prescribed.

(3) The officer appointed under sub-section (1) may, on application being made to him for this purpose, cancel the certificate of registration. The registration shall be liable to be cancelled for violation of any of the conditions subject to which the certificate of registration was granted. No certificate of registration shall be cancelled without giving the person concerned an opportunity of being heard.

(4) If any person to whom the provisions of sub-section (1) apply—

- (a) sells or otherwise disposes of, discontinues or changes his name or place of business, or
- (b) changes the nature of his consumption of energy which is specified in his application for registration,

he shall, within the prescribed time and in the prescribed manner, inform the officer appointed under sub-section (1) about such sale, disposal, discontinuance or change, and in case of death of the person, his legal representative shall in like manner inform the said officer.

²7C. (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:

Appeal.

¹Section 7B was inserted by s. 3 of the Bengal Electricity Duty (Amendment) Act, 1979 (West Ben. Act XVIII of 1979).

²Section 7C was inserted by s. 3(2) of the West Bengal Taxation Laws (Amendment) and Repealing Act, 1983 (West Ben. Act VIII of 1983).

*(Sections 7D, 8.)*

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.

Revision by
Appellate
and
Revisional
Board.

¹7D. (1) Any licensee or person objecting to an order passed under section 7C may apply for revision of such order to the West Bengal Commercial Taxes Appellate and Revisional Board constituted under section 6 of the West Bengal Sales Tax Act, 1994 (hereinafter referred to as the Appellate and Revisional Board) within sixty days of the date on which such order is communicated to him or within such further period as may be allowed by the Appellate and Revisional Board for reasons shown to its satisfaction.

West Ben.
Act XLIX of
1994.

(2) The provisions of section 6 referred to in sub-section (1) and the rules and the regulations made thereunder shall apply *mutatis mutandis* in the matter of submission of application for revision made under this section and disposal thereof.

Recoveries.

8. Any sum due on account of electricity duty ²[or interest], if not paid at the prescribed time and in the prescribed manner shall be recoverable, as a public demand—

- (a) in the case of energy supplied by a licensee, at the discretion of the ³[State Government], either from the consumer, or, subject to the proviso to sub-section (1) of section 5, from the licensee; ⁴*

¹Section 7D was added by s. 3(2) of the West Bengal Finance Act, 1996 (West Ben. Act X of 1996).

²The words within square brackets were inserted by s. 3(3)(a). *ibid.*

³See foot-note 4 on page 371. *ante.*

⁴The word "and" was omitted by s. 5(a) of the Bengal Electricity Duty (West Bengal Amendment) Act, 1950 (West Ben. Act LXI of 1950).



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- ¹(aa) in the case of energy supplied by the State Government, from the consumer;
- (b) in the case of other energy, from the person liable to pay such duty under sub-section (4) of section 5; and
- ²(c) in the case of interest, from the licensee liable to pay such interest under section 5A.

³8A. (1) Notwithstanding any proceeding being initiated under section 8 for recovery of any amount of electricity duty, the authority prescribed under section 3A (hereinafter referred to as the said authority) 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 a defaulter or any person who holds or may subsequently hold money for, or on account of, such defaulter, 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 from such defaulter in respect of the arrears of such electricity duty and interest, if any, or the whole of the money when such money is equal to or less than that amount.

Special mode of recovery.

(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 defaulter 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 defaulter at his last address known to the said authority and, in the case of a joint account, to all the joint-holders at their last addresses known to the said 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.

¹Clause (aa) was inserted by s. 5(b) of the Bengal Electricity Duty (West Bengal Amendment) Act, 1950 (West Ben. Act LXI of 1950).

²Clause (c) was inserted by s. 3(3)(b) of the West Bengal Finance Act, 1996 (West Ben. Act X of 1996).

³Section 8A was added by s. 3(4), *ibid.*

*(Section 8A.)*

(5) Any claim respecting any money, which is due or to become due or is being held or may subsequently be held and in relation to which a notice under this section has been issued, arising after the date of such notice, shall be void as against any demand contained in such notice.

(6) Where a person to whom a notice sent under this section proves to the satisfaction of the said authority that the sum demanded or any part thereof is not due to the defaulter or that he does not hold any money for, or on account of, the defaulter or that the money demanded or any part thereof is not likely to be due to the defaulter or be held for, or on account of, the defaulter, 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 said 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.

(8) The Government Treasury or the Reserve Bank of India 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 defaulter to the extent of the amount so paid.

(9) Any person discharging any liability to the defaulter after receipt of a notice under this section shall be personally liable to the said authority to the extent of his own liability to the defaulter so discharged or to the extent of the liability of such defaulter 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 defaulter 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 said authority may apply to the court in whose custody there is money belonging to the defaulter for payment to him of the entire amount of such money or, if it is more than the amount of electricity duty or interest due, an amount sufficient to discharge the liability of the amount of electricity duty or interest:

Provided that any dues 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.

*The Bengal Electricity Duty Act, 1935.*

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of 1935.]

(Sections 9-11.)

Explanation.—For the purposes of this section, “defaulter” means a licensee or a person who fails to make full payment of the amount of electricity duty due from him on assessment under section 3A or the amount of interest due from a licensee on determination under section 5A.

9. If any person required by section 6 to keep books of account or to submit returns fails to keep such books in the prescribed form, or to submit such returns in the prescribed form at the prescribed times or if any person intentionally obstructs an inspector appointed under section 7 in the exercise of his powers and duties under this Act and the rules made thereunder he shall be liable on conviction before a Magistrate, to a fine not exceeding ¹[one thousand rupees].

Penalties.

10. This Act shall not apply to energy generated by a plant having a capacity not exceeding two and a half kilowatts.

Exemption of small generating plants.

11. ²(1) The State Government may make rules, with prospective or retrospective effect, to carry out the purposes of this Act.

Power to make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

- (a) the time and manner of payment of the electricity duty under section 5;
- (b) the form of the books of account to be kept, the times at which, the form in which and the officer to whom, the returns required by section 6 shall be submitted;
- (c) the duties and powers of inspecting officers; ^{3*}
- ⁴(cc) the manner of assessment of electricity duty referred to in sub-section (2) of section 7A;
- ⁵(ccc) the manner in which the form in which and the fee on payment of which application for grant of a certificate of registration shall be made and the period for which and the condition or conditions subject to which registration of

¹The words within square brackets were substituted for the word “fifty” by s. 5 of the Bengal Electricity Duty (Amendment) Act, 1957 (West Ben. Act XXI of 1957).

²Sub-section (1) was substituted for original sub-section by s. 3(2)(a) of the West Bengal Taxation Laws (Amendment) Act, 1977 (West Ben. Act V of 1977).

³The word “and” was omitted by s. 3(2)(b)(i), *ibid.*

⁴Clause (cc) was inserted by s. 3(2)(b)(ii), *ibid.*

⁵Clause (ccc) was inserted by s. 4 of the Bengal Electricity Duty (Amendment) Act, 1979 (West Ben. Act XVIII of 1979).

*The Bengal Electricity Duty Act, 1935.*

[Ben. Act X

(Section 11.)

certificate shall be granted under sub-section (1), the manner in which, the period within which and the fee on payment of which certificate of registration shall be renewed under sub-section (2), and the time within which and the manner in which the officer appointed under sub-section (1) shall be informed under sub-section (4), of section 7B; and

- (d) any other matter ¹[which may be or is required to be prescribed or] for which there is no provision or insufficient provision in this Act and provision is, in the opinion of the ²[State Government], necessary for giving effect to the provisions of this Act.

(3) In making a rule under sub-section (1) or sub-section (2) the ²[State Government] may provide that a breach of it shall be punishable with a fine not exceeding ³[one thousand] rupees.

¹The words within square brackets were inserted by s. 4 of the Bengal Electricity Duty (Amendment) Act, 1963 (West Ben. Act XVI of 1963).

²See foot-note 4 on page 371, *ante*.

³The words within square brackets were substituted for the word "fifty" by s. 6 of the Bengal Electricity Duty (Amendment) Act, 1957 (West Ben. Act XXI of 1957).

The Bengal Electricity Duty Act, 1935.

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of 1935.]

*(The First Schedule.)***THE FIRST SCHEDULE**

[See section 3.]

Rates of Electricity Duty**A. For energy other than energy supplied by a licensee or the State Government.**

In the case of energy, other than energy supplied by a licensee or the State Government, generated by a person liable to pay electricity duty under sub-section (4) of section 5	5 paise for each unit of energy consumed.
--	---

B. For industrial purposes.**(1) Low and medium voltage energy:**

Where low or medium voltage energy supplied by a licensee is consumed by a consumer in any premises in connection with industrial or manufacturing process including cold storage, and consumption of energy during the month to which the calculation of duty relates—

- | | |
|--|---|
| (i) does not exceed five hundred units | 2.5 per centum of net charge for energy consumed; |
| (ii) exceeds five hundred units but does not exceed one thousand units | 5.0 per centum of net charge for energy consumed; |

Firstly, the First Schedule was substituted for the original Schedule by s. 7(1) of the Bengal Electricity Duty (Amendment) Act, 1957 (West Ben. Act XXI of 1957). Prior to this substitution article (1) of the original Schedule was substituted by s. 3 of the Bengal Finance Act, 1945 (Ben. Act II of 1945). Secondly, there was a substitution in article (1) of Part A by s. 2 of the Bengal Electricity Duty (Amendment) Act, 1966 (West Ben. Act VII of 1966). Thirdly, article (1) of Part A was substituted by s. 3(1)(a) of the West Bengal Taxation Laws (Amendment) Act, 1969 (West Ben. Act XXV of 1969). Fourthly, Part A was substituted by s. 2(a) of the Bengal Electricity Duty (Amendment) Act, 1974 (West Ben. Act XXIX of 1974). After the above changes, there were some other changes in the First Schedule, namely:—

(i) in Part A,—

- (a) there were two insertions by ss. 3(2)(1)(i) and 3(2)(1)(ii), of the West Bengal Taxation Laws (Third Amendment) Act, 1975 (West Ben. Act XL of 1975), and

(Foot-note 1 concluded next page.)



The Bengal Electricity Duty Act, 1935.

[Ben. Act X

(The First Schedule.)

- | | |
|-----------------------------------|--|
| (iii) exceeds one thousand units. | 7.5 per centum
of net charge
for energy
consumed. |
|-----------------------------------|--|

(Foot-note 1 continued from previous page concluded.)

- (b) there were some additions and substitutions by ss. 2(1)(a)(i), 2(1)(a)(ii), 2(1)(b)(i), 2(1)(b)(ii), 2(c)(i), 2(c)(ii), 2(c)(iii), 2(c)(iv) and 2(c)(v), of the West Bengal Electricity Duty (Amendment) Act, 1984 (West Ben. Act XXXVIII of 1984).
- (ii) in Part B,—
- (a) there was a substitution by s. 3(1)(b) of the West Bengal Taxation Laws (Amendment) Act, 1969 (West Ben. Act XXV of 1969),
- (b) there were two substitutions by ss. 2(a) and 2(b), of the West Bengal Electricity Duty (Amendment) Act, 1974 (West Ben. Act XXVII of 1974),
- (c) there were an insertion and a substitution by s. 3(2)(2)(i) and s. 3(2)(2)(i), respectively, of the West Bengal Taxation Laws (Amendment) Act, 1975 (West Ben. Act XL of 1975), and
- (d) there were three substitutions by ss. 2(2)(a)(i), 2(2)(a)(ii) and 2(2)(b), of the West Bengal Electricity Duty (Amendment) Act, 1984 (West Ben. Act XXXVIII of 1984), and
- (iii) Part C was originally inserted in the First Schedule by s. 3(2)(3) of the West Bengal Taxation Laws (Third Amendment) Act, 1975 (West Ben. Act XL of 1975). Then, the same was substituted by s. 2 of the Bengal Electricity Duty (Amendment) Act, 1978 (West Ben. Act XIX of 1978). Thereafter, there were following changes, namely:—
- (a) there were some substitutions by ss. 2(1)(a), 2(1)(b), 2(2)(a), 2(2)(b), of the Bengal Electricity Duty (Second Amendment) Act, 1978 (West Ben. Act XXXI of 1978),
- (b) there were some substitutions by ss. 2(1)(a), 2(1)(b), 2(2)(a) and 2(2)(b), of the Bengal Electricity Duty (Amendment) Act, 1980 (West Ben. Act XV of 1980),
- (c) there were some substitutions by ss. 2(1)(a), 2(1)(b), 2(2)(a) and 2(2)(b), of the Bengal Electricity Duty (Amendment) Act, 1983 (West Ben. Act VII of 1983),
- (d) there were two substitutions and one insertion by ss. 3(a), 3(b) and 3(c), of the Bengal Electricity Duty (Amendment) Act, 1984 (West Ben. Act XX of 1984),
- (e) there were some substitutions by ss. 2(3)(a)(i)(1), 2(3)(a)(i)(2), 2(3)(a)(ii), 2(3)(b)(i)(1), 2(3)(b)(i)(2), 2(3)(b)(ii), of the West Bengal Electricity Duty (Amendment) Act, 1984 (West Ben. Act XXXVIII of 1984), and
- (f) there were some substitutions by ss. 3(2)(a)(i)(A), 3(2)(a)(i)(B), 3(2)(a)(ii)(A), 3(2)(a)(ii)(B), 3(2)(b)(i)(A), 3(2)(b)(i)(B), 3(2)(b)(ii)(A), 3(2)(b)(ii)(B), 3(2)(c), of the West Bengal Taxation Laws (Amendment) Act, 1985 (West Ben. Act V of 1985).

Finally, the First Schedule was substituted for the previous Schedule by s. 4(5) of the West Bengal Taxation Laws (Amendment) Act, 1993 (West Ben. Act IV of 1993).

*The Bengal Electricity Duty Act, 1935.*

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of 1935.]

*(The First Schedule.)** (2) *High voltage energy:*

- (a) Except in cases falling under clause (b), where high voltage energy supplied by a licensee is consumed by a consumer in any premises in connection with industrial or manufacturing process including cold storage *7.5 per centum of net charge for energy consumed;*
- (b) where energy is consumed for the purposes of— *5.0 per centum of net charge for energy consumed.*
- (i) a cottage industry or a small-scale industry, by any undertaking not being a factory as defined in the Factories Act, 1948, or
- (ii) electrolysis or heating in electric furnaces, by any industrial undertaking,
- and separate meters or sub-meters are installed for indicating the quantity of energy so consumed.

63 of 1948.

Explanation.—In this Part, where energy is consumed in any premises for lights and fans and for any other purposes in connection with industrial or manufacturing process, including cold storage, electrolysis or heating in electric furnaces, carried on therein, and the quantity of energy consumed for lights and fans is not separately indicated by meters or sub-meters, such quantity of energy consumed, for lights and fans or for any other purposes shall be deemed to have been consumed for industrial purposes, and, notwithstanding anything contained in Part A or Part C, the duty shall be payable in accordance with the rate in article (1) or article (2), as the case may be, of this Part.

C. Where a common rate is charged by a licensee for supply of energy for lights, fans and all other purposes except the purposes referred to in Part B.

(1) *Low and medium voltage energy:*

In the case where a common rate is charged for supply of low or medium voltage energy for lights, fans and all other purposes except the purposes in connection with industrial or

*(The First Schedule.)*

manufacturing process referred to in article (1) of Part B, in any premises, and—

- (a) where such common rate is charged for low or medium voltage energy supplied by a licensee for commercial purposes to a consumer whose consumption of such energy during the month to which the calculation of duty relates—
- | | |
|--|--|
| (i) does not exceed twenty-five units | nil; |
| (ii) exceeds twenty-five units but does not exceed sixty units | 2.5 per centum of net charge for energy consumed; |
| (iii) exceeds sixty units but does not exceed one hundred units | 5.0 per centum of net charge for energy consumed; |
| (iv) exceeds one hundred units but does not exceed one hundred and fifty units | 7.5 per centum of net charge for energy consumed; |
| (v) exceeds one hundred and fifty units but does not exceed five hundred units | 10.0 per centum of net charge for energy consumed; |
| (vi) exceeds five hundred units | 12.5 per centum of net charge for energy consumed; |
- (b) where such common rate is charged for low or medium voltage energy supplied by a licensee for any purposes, other than the commercial purposes referred to in clause (a), to a consumer whose consumption of such energy during the month to which the calculation of duty relates—
- | | |
|--|---|
| (i) does not exceed twenty-five units | nil; |
| (ii) exceeds twenty-five units but does not exceed sixty units | 2.5 per centum of net charge for energy |



The Bengal Electricity Duty Act, 1935.

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of 1935.]

(The First Schedule.)

(iii) exceeds sixty units but does not exceed one hundred units	5.0 per centum of net charge for energy consumed;
(iv) exceeds one hundred units	7.5 per centum of net charge for energy consumed.

(2) *High voltage energy:*

In the cases where a common rate is charged for high voltage energy supplied by a licensee to a consumer for purposes, other than the purposes in connection with industrial or manufacturing process referred to in article (2) of Part B, in any premises, and—

- | | |
|---|--|
| (a) where such common rate is charged for high voltage energy for commercial purposes to a consumer | 12.5 per centum of net charge for energy consumed; |
| (b) where such common rate is charged for high voltage energy for purposes, other than the commercial purposes referred to in clause (a), to a consumer | 10.0 per centum of net charge for energy consumed; |

(3) In respect of all premises where the supply of energy by a licensee is unmetered for—

	<i>Paise per month</i>
every lamp of less than 30 watts	20;
every lamp of 30 watts or more but less than 40 watts	29;
every lamp of 40 watts or more but less than 60 watts	37;
every lamp of 60 watts or more but not exceeding 100 watts	50; and
for every additional 15 watts or fraction thereof in excess of 100 watts in any lamp	10.

Explanation 1.—For the purposes of this Part, where the electricity duty is charged, levied or paid in accordance with the provisions contained in the third proviso to sub-section (1) of section 3, the expression “consumption of energy” shall mean the consumption of energy as arrived at on the basis of average monthly consumption in accordance with the said proviso.

*(The First Schedule.)*

Explanation II.—For the purposes of this Schedule,—

- (i) the expression "low or medium voltage energy" means any energy supplied, the voltage of which does not exceed 650 volts under normal conditions, subject to the percentage variation allowed under the Indian Electricity Rules, 1956;
- (ii) the expression "high voltage energy" means any energy supplied, the voltage of which exceed 650 volts under normal conditions, subject to the percentage variation allowed under the Indian Electricity Rules, 1956.



of 1935.]

(The Second Schedule.)

THE SECOND SCHEDULE

¹[See section 3(3).]

Exemptions

(1) ²[Any Government], save in respect of premises used for residential purposes;

(2) a railway administration, save in respect of premises used for residential purposes;

(3) a local authority, save in respect of premises used for residential purposes;

* * * * *

(7) a hospital or dispensary which is not maintained for private gain;

(8) any consumer using not more than ⁴[twenty-five units] in any one month;

(9) any consumer, being a landlord, or other person who supplies energy to one-roomed or two-roomed shops or tenements in any one building, in respect of the energy supplied to any such shop or tenement in which not more than ⁵[twenty-five units] of energy have been used in any one month;

⁶(10) any consumer in a rural area using not more than 60 units in any three consecutive months;

⁷(11) any person being a licensee or a private generator, in respect of electrical energy consumed in the process of generation, transformation or distribution of electricity or for consumption in the case of a licensee, at his administrative office.

Explanation (a2).—Exemption (8) applies to a consumer who has more than one meter to record his consumption for, different purposes if his total consumption in respect of all these meters does not exceed 25 units;

⁸(12) any consumer in respect of energy consumed for irrigation for agricultural purposes;

¹The brackets, words and figures were substituted for the brackets, words and figure "(See proviso to section 3.)" by s. 3(3)(i) of the West Bengal Taxation Laws (Third Amendment) Act, 1975 (West Ben. Act XL of 1975).

²The words within square brackets were substituted for the words "The Government" by para. 3 of, and Schedule IV to, the Government of India (Adaptation of Indian Laws) Order, 1937.

³Items (4), (5) and (6) and *Explanation (1)* were omitted by s. 7(2) of the Bengal Electricity Duty (Amendment) Act, 1957 (West Ben. Act XXI of 1957).

⁴The words within square brackets were substituted for the words "fifteen units" by s. 3(2)(a) of the West Bengal Taxation Laws (Amendment) Act, 1969 (West Ben. Act XXV of 1969).

⁵The same change, as per foot-note 4 above, was occurred by s. 3(2)(b), *ibid.*

⁶This item was added by s. 2(b)(i) of the Bengal Electricity Duty (Amendment) Act, 1974 (West Ben. Act XXIX of 1974).

⁷This item with an *Explanation* was added by s. 3(3)(ii) of the West Bengal Taxation Laws (Third Amendment) Act, 1975 (West Ben. Act XL of 1975).

⁸This item added by s. 5 of the Bengal Electricity Duty (Amendment) Act, 1979 (West Ben. Act XVIII of 1979).



(The Second Schedule.)

¹(13) a newly set up industrial unit, save in respect of premises used for residential purposes, for a period of five years from the date of first commercial production;

²(14) an expanded portion of an existing industrial unit established in a premises by way of expansion, save in respect of premises used for the residential purposes, for a period of five years from the date of first commercial production in the expanded portion of such unit.

* * * * *

Explanation (2).—For the purposes of exemption (8) in the premises referred to in article (2) of the First Schedule every 10 watts shall be deemed to consume one and a half units in a month.

Explanation (3).—For the purposes of exemption (9), whether more than ³[twenty-five units] of energy have been used in any one month in any shop or tenement for which there is no meter or sub-meter shall be determined by dividing the total number of units supplied during that month to such shops or tenements in the building by the number of such shops or tenements therein.

⁴*Explanation (4).*—For the purposes of exemption (10), the expression "rural area" means an area other than an area to which the Cantonments Act, 1924, or the Cooch Behar Town Committee Act, 1903, or the Bengal Municipal Act, 1932, or the Chandernagore Municipal Act, 1955, or the Howrah Municipal Corporation Act, 1980, or the Calcutta Municipal Corporation Act, 1980, applies or an area declared as a notified area under section 93A of the Bengal Municipal Act, 1932.

⁵*Explanation (5).*—For the purposes of exemption (13), the expression "a newly set up industrial unit" means an industrial unit which is established and commissioned by its owner for the manufacture of goods in West Bengal for the first time on or after the 1st day of April, 1993, under any scheme approved by the State Government.

⁶*Explanation (6).*—For the purposes of exemption (14),—

- (i) the expression "existing industrial unit" shall mean an industrial unit which exists in West Bengal immediately before it starts commercial production for the first time in its expanded portion on or after the commencement of section 3 of the West Bengal Finance Act, 1995;
- (ii) the expression "expanded portion" shall mean such portion of an existing industrial unit which is set up for commercial production after creation of additional capacity either in the existing premises or in any other premises in West Bengal.

¹This item was added by s. 2(1) of the West Bengal Finance Act, 1993 (West Ben. Act V of 1993).

²This item was added by s. 3(2)(a) of the West Bengal Finance Act, 1995 (West Ben. Act III of 1995).

³See foot-note 3 on page 391, *ante*.

⁴The words within square brackets were substituted for the words "fifteen units" by s. 3(2)(c) of the West Bengal Taxation Laws (Amendment) Act, 1969 (West Ben. Act XXV of 1969).

⁵This *Explanation* was first added by s. 2(b)(ii) of the Bengal Electricity Duty (Amendment) Act, 1974 (West Ben. Act XXIX of 1974). Thereafter the same *Explanation* was substituted by s. 4(6) of the West Bengal Taxation Laws (Amendment) Act, 1993 (West Ben. Act IV of 1993).

⁶This *Explanation* was added by s. 2(2) of the West Bengal Finance Act, 1993 (West Ben. Act V of 1993).

⁷This *Explanation* was added by s. 3(2)(b) of the West Bengal Finance Act, 1995 (West Ben. Act III of 1995).

2 of 1924.
Cooch Behar
Act IV of
1903.
Ben. Act XV
of 1932,
West Ben.
Act XVIII of
1955.
West Ben.
Act LVIII of
1980.
West Ben.
Act LIX of
1980.



©

West Bengal Act VIII of 1983¹

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.

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.

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;

West Ben.
Act XV of
1970.

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

¹For 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.”.

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

553

VIJ] 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;



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

[West Ben. Act

(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:

*The West Bengal Taxation Laws (Amendment) and
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(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.

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

[West Ben. Act

(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.

*The West Bengal Taxation Laws (Amendment) and
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(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."

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
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[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:—

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.

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(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.

©

West Bengal Act IX of 1983¹

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> | Short title. |
| <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> | Issue of
Rs.
5,27,66,44,288
out of the
Consolidated
Fund of
West Bengal
for the year
1982-83. |
| <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> | Appropriation. |

¹For 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.
	REVENUE ACCOUNT			
	A—General Services			
	(a) Organs of State			
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) Fiscal Services			
	(i) Collection of Taxes on Income and Expenditure			
6	220—Collection of Taxes on Income and Expenditure. ..	4,25,000	..	4,25,000
	(ii) Collection of Taxes on Property and Capital Transactions			
8	230—Stamps and Registration ..	61,000	..	61,000
	(iii) Collection of Taxes on Commodities and Services			
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
	(d) Administrative Services			
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

The West Bengal Appropriation Act, 1983.

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(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.
	Capital Expenditure Outside the Revenue Account			
	(Capital Outlay on Public Works under Functional Heads)			
	B—Capital Account of Social and Community Services			
25	480—Capital Outlay on Medical (Buildings)	..	6,80,000	6,80,000
	REVENUE ACCOUNT			
	A—General Services			
	(d) Administrative Services			
27	265—Other Administrative Services ..	1,30,57,600	..	1,30,57,600
	(e) Pensions and Miscellaneous General Services			
28	266—Pensions and Other Retirement Benefits ..	14,40,40,000	..	14,40,40,000
	B—Social and Community Services			
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 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.
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social and Community Services			
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
	REVENUE ACCOUNT			
	B—Social and Community Services			
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
	REVENUE ACCOUNT			
	B—Social and Community Services			
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
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social and Community Services			
48	495—Capital Outlay on Other Social and Community Services. ..	3,08,000	..	3,08,000
	F—Loans and Advances			
	695—Loans for Other Social and Community Services. ..	11,00,000	..	11,00,000
	Total ..	72,25,000	..	72,25,000

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(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.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) General Economic Services			
49	296—Secretarial—Economic Services ..		1,38,168	1,38,168
	298—Co-operation ..		54,300	54,300
50	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
	698—Loans for Co-operation ..	2,01,13,000		2,01,13,000
	Total ..	2,01,13,000	54,300	2,01,67,300
	REVENUE ACCOUNT			
	C—Economic Services			
	(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
	REVENUE ACCOUNT			
	C—Economic Services			
	(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	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(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.
	REVENUE ACCOUNT			
	C—Economic Services			
	(b) Agriculture and Allied Services			
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
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(c)—Capital Account of Industry and Minerals			
	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
	F—Loans and Advances			
	726—Loans for Consumer Industries (Closed and Sick Industries).	1,30,000	11,373	1,41,373
	Total	2,13,80,000	11,373	2,13,91,373

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(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.
	REVENUE ACCOUNT			
	C—Economic Services			
	(c) Industry and Minerals			
	320—Industries (Excluding Public Under- takings and Closed and Sick Industries).	28,24,000	..	28,24,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(c) Capital Account of Industry and Minerals			
62	520—Capital Outlay on Industrial Research and Development (Excluding Public Undertakings and Closed and Sick Industries).	5,000	..	5,000
	F—Loans and Advances			
	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
	REVENUE ACCOUNT			
	C—Economic Services			
	(c) Industry and Minerals			
	321—Village and Small Industries (Excluding Public Undertakings).	37,32,000	..	37,32,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
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.
	REVENUE ACCOUNT			
	C—Economic Services			
	(c) Industry and Minerals			
64	328—Mines and Minerals ..	47,000	..	47,000
	(d) Water and Power Development			
	333—Irrigation, Navigation, Drainage and Flood Control Projects. ..	2,35,33,000	..	2,35,33,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
66	(d) Capital Account of Water and Power Development			
	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
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Water and Power Development			
67	334—Power Projects ..	2,60,00,000	..	2,60,00,000
	(e) Transport and Communications			
	337—Roads and Bridges ..	23,82,000	..	23,82,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
70	(e) Capital Account of Transport and Communications			
	537—Capital Outlay on Roads and Bridges	26,41,788	26,41,788
	Total ..	23,82,000	26,41,788	50,23,788

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(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.
	REVENUE ACCOUNT			
	C—Economic Services			
	(e) Transport and Communications			
71	338—Road and Water Transport Services..	1,96,45,000	..	1,96,45,000
72	339—Tourism ..	37,000	..	37,000
	D—Grants-in-aid and Contributions			
74	363—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayat)..	7,39,01,000	..	7,39,01,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
80	726—Loans for Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries)..	59,00,000	..	59,00,000
	C—Capital Account of Economic Services			
	(e) Capital Account of Industry and Minerals			
82	530—Investments in Industrial Financial Institutions (Excluding Public Undertakings)..	16,25,000	..	16,25,000
	E—Public Debt			
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
	Grand Total ..	1,59,36,68,600	3,68,29,75,688	5,27,66,44,288