

The

Kolkata **Gazette**
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FRIDAY, MARCH 27, 2026

[SAKA 1948

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 296-L.—27th March 2026.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act III of 2026

**THE BENGAL AGRICULTURAL INCOME-TAX
(AMENDMENT) ACT, 2026.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette*,
Extraordinary, of the 27th March, 2026.]

An Act to amend the Bengal Agricultural Income-tax Act, 1944.

WHEREAS it is expedient to amend the Bengal Agricultural Income-tax Act, 1944 for the purposes and in the manner hereinafter appearing;

Ben. Act IV of
1944.

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

Short title and
commencement.

1. (1) This Act may be called the Bengal Agricultural Income-tax (Amendment) Act, 2026.

*The Bengal Agricultural Income-tax
(Amendment) Act, 2026.*

(Section 2.)

(2) This section shall come into force with immediate effect, and the other provision of this Act shall come into force on such date, with prospective or retrospective effect as required, as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment of
section 3 of Ben.
Act IV of 1944.

2. In the Bengal Agricultural Income-tax Act, 1944, in clause (d) of sub-section (2) of section 3, for the words, figures and letters “31st day of March, 2026”, the words, figures and letters “31st day of March, 2027” shall be substituted.

By order of the Governor,

SUBHRADIP MITRA,
*Pr. Secy. to the Govt. of West Bengal,
Law Department.*