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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 44-L.—10th January, 2025.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act XI of 2024

**THE WEST BENGAL ENTERTAINMENTS AND LUXURIES
(HOTELS AND RESTAURANTS) TAX
(SETTLEMENT OF DISPUTE) ACT, 2024.**

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette*,
Extraordinary, of the 10th January, 2025.]

*An Act to settle disputes under the West Bengal Entertainments and Luxuries
(Hotels and Restaurants) Tax Act, 1972.*

WHEREAS it is expedient to provide for enforcement of payment of, and settlement of dispute relating to, arrear tax, penalty and interest under the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972;

West Ben. Act
XXI of 1972.

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

*The West Bengal Entertainments and Luxuries
(Hotels and Restaurants) Tax
(Settlement of Dispute) Act, 2024.
(Sections 1-3.)*

Short title and commencement.

1. (1) This Act may be called the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax (Settlement of Dispute) Act, 2024.

(2) It extends to the whole of West Bengal.

(3) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Definitions.

2. (1) In this Act, unless the context otherwise requires,—

(a) “applicant” means a “proprietor” as defined in sub-clause (g) of clause (d) of section 2 of the relevant Act;

(b) “arrear tax, penalty or interest in dispute” means,—

(i) tax payable by a proprietor under the relevant Act, or

(ii) penalty imposed upon a proprietor for default in furnishing return in accordance with the provisions of the relevant Act, or

(iii) interest payable by a proprietor under the relevant Act,

wherein a notice of demand has been raised and the amount of tax, penalty or interest specified in the notice remains unpaid on 31st day of January, 2024, partly or fully, in pursuance of an assessment or an appeal or review or revision under the relevant Act;

(c) “designated authority” means the Commissioner or any officer authorized by the Commissioner for the purposes of this Act;

(d) “relevant Act” means the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972 and includes the rules made, or notifications issued thereunder.

West Ben. Act
XXI of 1972.

(2) Unless there is anything repugnant in the subject or context, all expressions used in this Act, which are not defined, but defined in the relevant Act, or used in the relevant Act, shall have the same meaning as in the relevant Act.

Eligibility for settlement.

3. (1) An applicant shall be eligible to make an application for settlement of arrear tax, penalty or interest in dispute in respect of any period ending on or before the 30th day of June, 2017 wherein a notice of demand has been raised in pursuance of an assessment or an appeal or review or revision under the relevant Act, and the amount of tax, penalty or interest specified in the notice remains unpaid on the 31st day of January, 2024, partly or fully.

(2) Where any tax, penalty or interest due from any proprietor is in dispute in respect of any period for which an assessment has been made under the relevant Act and where any application relating thereto is pending before the West Bengal Taxation Tribunal established under section 3 of the West Bengal Taxation Tribunal Act, 1987 (hereinafter referred to as the Tribunal), or the High Court, or the Supreme Court, on the 31st day of January, 2024, then, notwithstanding anything contained elsewhere in this section,—

West Ben. Act
VIII of 1987.

(a) such arrear tax, penalty or interest due shall be deemed to be “arrear tax, penalty or interest in dispute”; and

*The West Bengal Entertainments and Luxuries
(Hotels and Restaurants) Tax
(Settlement of Dispute) Act, 2024.
(Sections 4-6.)*

- (b) such pending application shall be deemed to be a “pending revision” under this Act for the purpose of settlement of arrear tax, penalty or interest in dispute referred to in clause (a), and such proprietor shall be eligible to make an application for settlement of the arrear tax, penalty or interest in dispute, as referred to in clause (a), in accordance with the provisions of this section and the rules made thereunder:

Provided that the provisions of this sub-section shall apply only where, in respect of an application under this sub-section, the applicant obtains the leave of the Tribunal or the High Court or the Supreme Court, as the case may be, for settlement of such dispute under this Act.

Application by the applicant.

4. (1) An application for the purpose of sub-section (1) or sub-section (2) of section 3 shall be made to the designated authority by an applicant in such form, and in such manner, as may be prescribed, on or before the 31st day of March, 2025, or by such later date as the State Government may, by notification in the *Official Gazette*, specify from time to time.

(2) A separate application shall be made by an applicant for different periods under the relevant Act.

(3) The applicant shall send a copy of the application made under sub-section (1) or sub-section (2) to the appellate authority or the revisional authority before whom the appeal or revision, as the case may be, is pending, within seven days from the date of making such application before the designated authority.

Determination of amount payable by the applicant.

5. (1) Save as otherwise provided in the proviso to sub-section(1) of section 8 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, every applicant shall, before making the application under section 4 for settlement of any arrear tax, penalty or interest in dispute for any period, pay the amount calculated at the rate specified in section 6 into the Reserve Bank of India or any appropriate Government Treasury in such manner as is specified in the relevant Act.

West Ben. Act IV of 1999.

(2) A copy of duly receipted challan evidencing payment of the amount payable for settlement shall be furnished to the designated authority along with the application made under section 4.

Rate applicable in determining the amount payable.

6. (1) The amount payable by an applicant for settlement of dispute under this section shall be determined,—

- (i) where the dispute relates to arrear tax in dispute, at the rate of one hundred *per centum* of the arrear tax in dispute or the actual amount paid in respect of such arrear tax in dispute, whichever is higher;
- (ii) where the dispute relates to any arrear interest in dispute for non-payment of any arrear tax in dispute and an application has been made under section 4 in respect of such arrear tax in dispute, the arrear interest in dispute shall be waived.

(2) The arrear penalty in dispute shall be waived.

*The West Bengal Entertainments and Luxuries
(Hotels and Restaurants) Tax
(Settlement of Dispute) Act, 2024.
(Section 7.)*

Applicability of provisions of West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

7. The provisions of section 8, section 9, section 10, section 11, section 12, section 13, section 14, section 15 and section 16 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, to the extent not inconsistent with the provisions of this Act, shall apply *mutatis mutandis* in respect of settlement of disputes under this Act.

By order of the Governor,

PRADIP KUMAR PANJA,
*Pr. Secy. to the Govt. of West Bengal,
Law Department.*