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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 811-L.—16th July, 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 VI of 2025

THE WEST BENGAL FINANCE ACT, 2025.

[Passed by the West Bengal Legislature.]

*[Assent of the Governor was first published in the Kolkata Gazette,
Extraordinary, of the 16th July, 2025.]*

*An Act to amend the Bengal Excise Act, 1909 and the Bengal Agricultural
Income-tax Act, 1944.*

WHEREAS it is expedient to amend the Bengal Excise Act, 1909 and the Bengal
Agricultural Income-tax Act, 1944.

Ben. Act V of
1909.
Ben. Act IV of
1944.

It is hereby enacted in the Seventy-sixth 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 West Bengal Finance Act, 2025.

*The West Bengal Finance Act, 2025.**(Section 2.)*

(2) Save as otherwise provided, this section shall come into force with immediate effect, and the other provisions 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 and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of
Ben. Act V of
1909.

2. In the Bengal Excise Act, 1909,—

(1) in section 2,—

(a) in clause (12a),—

(i) in sub-clause (ii), for the word “substance” the words “material including molasses” shall be substituted;

(ii) after sub-clause (ii), the following *Explanation* shall be added:—

“*Explanation.*—For the purpose of this Act, molasses shall have the same meaning as in the West Bengal Molasses Control Act, 1973;”;

West Ben. Act VI
of 1973.

(2) in sub-section (2) of section 7, for clause (aa), the following clause shall be substituted:—

“(aa) appoint one or more persons to be Special Excise Commissioner(s) to exercise such powers and perform such duties conferred on the Excise Commissioner by or under this Act as the State Government may, by notification, direct. Reference to the Excise Commissioner in this Act shall, in respect of such powers and duties, be deemed to include reference to Special Excise Commissioner(s);

(3) sub-section (2) of section 25 shall be omitted.

(4) in section 37, for clause (c), the following clause shall be substituted—

“(c) any person, for sale of intoxicant in substitution for a license which has been cancelled, withdrawn, surrendered or which has lapsed on the death of a person to whom it was originally granted. The person, to whom license is granted under this section, may continue till regular settlement of the license under section 37A or one year from the date of lapse of the license, whichever is earlier; or”;

(5) in section 46A,—

(i) in clause (b), the words “any material” shall be omitted;

(ii) after clause (b), the following clause shall be inserted:—

“(bb) imports, exports, transports, stores or sells any material for the purpose referred to in clause (a), or”;

(iii) in clause (ii), for the word, letters and brackets “clause (a), (b), (cc)”, the word, letters and brackets “clause (a), (b), (bb), (cc)” shall be substituted;

*The West Bengal Finance Act, 2025.**(Section 2.)*

(6) in section 49, for the words and figures “section 272 of the Indian Penal Code”, 45 of 1860.
the words and figures “section 274 of Bharatiya Nyaya Sanhita, 2023” shall be 45 of 2023.
substituted;

(7) in clause (a) of section 50, for the words and figures “section 417 or section 418 of the Indian Penal Code”, the words, figures and brackets “section 318(2) or section 318(3) of Bharatiya Nyaya Sanhita, 2023” shall be substituted;

(8) in clause (b) of section 50, for the words and figures “section 482 of the said Indian Penal Code”, the words and figures “section 349 and section 350 of the said Bharatiya Nyaya Sanhita, 2023” shall be substituted;

(9) in clause (a) of sub-section (1) of section 51, for the words “any woman or other person”, the words “any person under the age of twenty-one years” shall be substituted;

(10) after section 54A, the following section shall be inserted:—

“Penalty for
wastage of spirit
etc.

54AA. Penalty shall be imposed on wastage of spirit that has occurred in course of distillation, in transit or storage at any distillery, warehouse, place of storage licensed under this Act. The penalty shall be levied at such rate and subject to such conditions as the State Government may specify by notification:

Provided that all previous demand notice in respect of wastage of spirit and amount realized in pursuance of such notice shall be deemed to have been made under clause (12a) of section 86 of this Act:

Provided further that notwithstanding any judgment, order of any court, tribunal, such demand notice issued under this Act shall be deemed to have been validly issued.”;

(11) in sub-section (1) of section 73, for the words and figures “Chapter XIII of Code of Criminal Procedure, 1973” the words and figures “Chapter XIV of the Bharatiya 2 of 1974.
Nagarik Suraksha Sanhita, 2023” shall be substituted. 46 of 2023.

(12) in section 74,—

(a) in sub-section (1),—

(i) in clause (a), for the words and figures “sections 160 to 171 of the Code of Criminal Procedure, 1973”, the words and figures “sections 179 to 191 of the Bharatiya Nagarik Suraksha Sanhita, 2023 except section 184” shall be substituted;

(ii) in clause (b), for the words, figures, brackets and letter “by clause (a) of sub-section (1) of section 41 and section 55 of the said Code”, the words, figures, brackets and letters “section 35 [except clause (e), (f), (g) and (h) of sub-section (1)] and section 55 of the Bharatiya Nagarik Suraksha Sanhita, 2023” shall be substituted.

(b) in sub-section (3), for the words and figures “section 156 of the Code of Criminal Procedure, 1973” the words, figures and brackets “section 175, sub-section (1) of the Bharatiya Nagarik Suraksha Sanhita, 2023” shall be substituted;

*The West Bengal Finance Act, 2025.**(Section 2.)*

- (c) in sub-section (4), for the words and figures “section 190 of the Code of Criminal Procedure, 1973”, the words and figures “section 210 of the Bharatiya Nagarik Suraksha Sanhita, 2023” shall be substituted; 2 of 1974.
46 of 2023.

(13) in section 78,—

- (a) in sub-section (1), after the words “or of the information received, to the Collector,”, the words “or any other officer empowered by the State Government by notification” shall be substituted;
- (b) in sub-section (2),—
- (i) for the words and sign “commission of such offence:”, the words and sign “commission of such offence.” shall be substituted;
- (ii) before the proviso to clause (a), the following words, figure and brackets shall be inserted:—

“On the basis of report referred to in sub-section (1) which may contain inventory, the Collector or the empowered officer, as the State Government may prescribe by notification, shall cause a certification of seized articles including conveyance in such manner as may be notified by State Government. The certification shall be accompanied by videography and collection of samples. Such sampling shall be in addition to the initial sampling done at the time of seizure.

The inventory, certificate, photograph etc. of seized articles including conveyance shall be treated as evidence of the seizure.

In respect of seized molasses, confiscation shall be made after granting an opportunity of hearing to the owner.”;

(14) in sub-section (2) of section 80,—

- (a) for the words and figures “section 167 of the Code of Criminal Procedure, 1973”, the words and figures “section 187 of the Bharatiya Nagarik Suraksha Sanhita, 2023” shall be substituted;
- (b) for the words and figures “the said section 167”, the words and figures “the said section 187” shall be substituted;

(15) in section 81,—

- (a) in sub-section (1), for the words and figures “the Code of Criminal Procedure, 1973”, the words and figures “the Bharatiya Nagarik Suraksha Sanhita, 2023” shall be substituted;
- (b) in sub-section (2), for the word “Code”, the word “Sanhita” shall be substituted;
- (c) in sub-section (3), for the word “Code”, the word “Sanhita” shall be substituted;

- (16) in section 84, for the words and figures “section 191 of the Code of Criminal Procedure, 1973”, the words and figures “section 211 of the Bharatiya Nagarik Suraksha Sanhita, 2023” shall be substituted;

*The West Bengal Finance Act, 2025.**(Section 3.)*

(17) sub-section (3) of section 85 shall be omitted;

(18) in section 86, after sub-section (12), the following sub-section shall be inserted:—

“(12a) for prescribing the rate, conditions, manner of imposition of penalty in respect of wastage of spirit in course of distillation, in transit or storage at any distillery, warehouse, place of storage licensed under this Act.”;

(19) in section 92, for sub-section (2), the following sub-section shall be substituted:—

“(2) Notwithstanding anything to the contrary contained in this Act or in any other law in force for the time being, except with the prior sanction of the State Government and subject to the provisions of section 218 of the Bharatiya Nagarik Suraksha Sanhita, 2023, no Court shall take cognizance of an offence alleged to have been committed by any Excise officer while discharging official duty under this Act. 46 of 2023.

Amendment of
Ben. Act IV of
1944.

3. 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, 2025”, the words, figures and letters “31st day of March, 2026” shall be substituted.

By order of the Governor,

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