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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 231-L.—2nd March, 2020.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act II of 2020

THE WEST BENGAL FINANCE ACT, 2020.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette*,
Extraordinary, of the 2nd March, 2020.]

An Act to amend the Indian Stamp Act, 1899, in its application to West Bengal, the Bengal Agricultural Income-tax Act, 1944, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, the West Bengal Value Added Tax Act, 2003 and the West Bengal Goods and Services Tax Act, 2017 and to repeal the Bengal Opium Smoking Act, 1932.

WHEREAS it is expedient to amend the Indian Stamp Act, 1899, in its application to West Bengal, the Bengal Agricultural Income-tax Act, 1944, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, the West Bengal Value Added Tax Act, 2003 and the West Bengal Goods and Services Tax Act, 2017 and to repeal the Bengal Opium Smoking Act, 1932, for the purposes and in the manner hereinafter appearing;

2 of 1899.
Ben. Act IV of 1944.
West Ben. Act VI of 1979.
West Ben. Act IV of 1999.
West Ben. Act XXXVII of 2003.
West Ben. Act XXVIII of 2017.
Ben. Act X of 1932.

*The West Bengal Finance Act, 2020.**(Sections 1-5.)*

It is hereby enacted in the Seventy-first 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, 2020.

(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.

Application and amendment of Act 2 of 1899.

2. (1) The Indian Stamp Act, 1899, in its application to West Bengal (hereinafter referred to as the principal Act), shall be amended for the purposes and in the manner hereinafter provided.

(2) In the principal Act,—

(a) in section 47A,—

(i) sub-section (6) shall be omitted;

(ii) in sub-section (7), the words, figure and brackets “together with the interest, if any, charged under sub-section (6)” shall be omitted;

(b) in section 47B, in sub-section (3), for the words, figures, letter and brackets “interest at the rate specified in sub-section (6) of section 47A on the modified amount of such stamp duty from the month in which he was liable to pay interest under sub-section (6) upto the month preceding the month of payment of such modified amount of stamp duty”, the words “only the difference between the modified amount of stamp duty and the stamp duty already paid” shall be substituted.

(3) In Schedule IA to the principal Act, in article 23, after the entries in the column under heading “Proper Stamp-Duty”, the following proviso shall be inserted:—

“Provided that when a document for amalgamation of contiguous land is executed and registered, *ad valorem* stamp duty at the rate of one-half of one *per centum* of the market value of the amalgamated property shall be chargeable, subject to a maximum of rupees three lakh.”.

Amendment of Ben. Act IV of 1944.

3. In the Bengal Agricultural Income-tax Act, 1944, in section 3, in sub-section (2), in clause (d), for the words, figures and letters “previous years ending on the 31st day of March, 2019 and the 31st day of March, 2020”, the words, figures and letters “previous years ending on any day from the 31st day of March, 2019 to the 31st day of March, 2022” shall be substituted.

Amendment of West Ben. Act VI of 1979.

4. In the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, in the Schedule, in the entry in clause (a) in column (2) against serial number 3 in column (1), for the words, figures, letters and brackets “Dealers as defined under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994)”, the words, figures, letters and brackets “Taxable persons as defined under the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) and dealers as defined under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994)” shall be substituted.

Amendment of West Ben. Act IV of 1999.

5. In the West Bengal Sales Tax (Settlement of Dispute) Act, 1999,—

(1) in section 2, in sub-section (1), in clause (a), for the words, figures and letters “on the 31st day of October, 2018”, the words, figures and letters “on the 31st day of January, 2020” shall be substituted;

*The West Bengal Finance Act, 2020.**(Section 5.)*

- (2) in section 4,—
- (a) for the words, figures and letters “pending on the 31st day of October, 2018”, the words, figures and letters “pending on the 31st day of January, 2020” shall be substituted;
 - (b) in clause (b), for the words, figures and letters “on or before the 31st day of March, 2014”, the words, figures and letters “on or before the 31st day of January, 2020” shall be substituted;
- (3) in section 4A, in sub-section (1),—
- (a) for the words, figures and letters “on the 31st day of October, 2018”, the words, figures and letters “on the 31st day of January, 2020” shall be substituted;
 - (b) in clause (a), for the words, figures and letters “on or before the 31st day of March, 2014”, the words, figures and letters “on or before the 31st day of January, 2020” shall be substituted;
 - (c) in clause (b), for the words, figures and letters “after 31st day of March, 2014”, the words, figures and letters “after 31st day of January, 2020” shall be substituted;
- (4) in section 5,—
- (a) in sub-section (1),—
 - (i) in clause (a), for the words, figures and letters “the 31st day of January, 2019”, the words, figures and letters “the 31st day of March, 2020” shall be substituted;
 - (ii) in clause (b), for the words, figures and letters “the 31st day of January, 2019”, the words, figures and letters “the 31st day of March, 2020” shall be substituted;
 - (b) in sub-section (1a),—
 - (i) for the words, figures, letters and brackets “sub-clause (ii) of clause (a) of sub-section (1) of section 7”, the words, figures, letters and brackets “sub-clause (i), or item (B) of sub-clause (ii), of clause (a), or proviso to sub-clause (i) of clause (aa), of sub-section (1) of section 7, as the case may be,” shall be substituted;
 - (ii) for the words “three months”, the words “six months” shall be substituted;
- (5) in section 7,—
- (a) in sub-section (1),—
 - (i) in clause (a),—
 - (A) for sub-clause (i), the following sub-clause shall be substituted:—

“(i) to any arrear tax in dispute which is solely owing to non-furnishing or non-production of any certificate or declaration prescribed under the relevant Act and the applicant is in possession of such certificate or declaration on the date of making an application under this Act in respect of a portion of such arrear tax in dispute,—
 - (A) at the rate of twenty-five *per centum* of the remaining balance amount of arrear tax in dispute, or the actual amount paid in respect of such arrear tax in dispute, whichever is higher, if the application under section 5 is made along with proof of payment of such amount in full; or

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- (B) at the rate of twenty-five *per centum* of the portion, being not less than half, of the remaining balance amount of arrear tax in dispute in respect of which payment for settlement under this Act is made within 31st day of March, 2020, and at the rate of thirty *per centum* of the residual portion of the remaining balance amount of arrear tax in dispute in respect of which payment for settlement under this Act is made after 31st day of March, 2020, or the actual amount paid in respect of such arrear tax in dispute, whichever is higher, if the application under section 5 is made along with the proof of payment of such amount required to be made within 31st day of March, 2020, along with prayer for granting instalments for payment of thirty *per centum* of the residual balance and such amount is paid in monthly instalments not exceeding six months from the month following the month in which the application for settlement has been made;”;
- (B) in sub-clause (ii),—
- (I) in item (A), for the words “thirty-five *per centum*”, the words “twenty-five *per centum*” shall be substituted;
- (II) for item (B), the following item shall be substituted:—
- “(B) at the rate of twenty-five *per centum* of the portion, being not less than half, of the remaining balance amount of arrear tax in dispute in respect of which payment for settlement under this Act is made within 31st day of March, 2020, and at the rate of thirty *per centum* of the residual portion of the remaining balance amount of arrear tax in dispute in respect of which payment for settlement under this Act is made after 31st day of March, 2020, or the actual amount paid in respect of such arrear tax in dispute, whichever is higher, if the application under section 5 is made along with the proof of payment of such amount required to be made within 31st day of March, 2020, along with prayer for granting instalment for payment of thirty *per centum* of the residual balance and such amount is paid in monthly instalments not exceeding six months from the month following the month in which the application for settlement has been made;”;
- (C) at the end, the following illustration shall be inserted:—
- “*Illustration.*— In the context of clause (a), two rates—@25% and @30% of arrear tax in dispute have been specified. If the amount of arrear tax in dispute is Rs. 1,00,000 and the applicant intends to make payment within 31st March, 2020 for settlement of 60% of the arrear tax in dispute, then he should pay 25% of 60% of Rs. 1,00,000, i.e. Rs.15,000 before the 31st March, 2020 and submit the application alongwith a prayer for payment of the residual balance in instalments. He is further required to pay 30% of the residual balance 40% of Rs. 1,00,000, i.e. Rs.12,000 in monthly instalments not exceeding six months.”;

*The West Bengal Finance Act, 2020.**(Sections 6, 7.)*

- (ii) in clause (aa), to sub-clause (i), the following proviso shall be added:—

“Provided that if the applicant intends to make payment of the amount in instalments, the application under section 5 shall be made along with proof of payment of fifty *per centum* of the arrear tax in dispute together with a prayer for granting instalment for payment of the remaining balance and such balance amount should be paid in maximum of six monthly instalments, from the month following the month in which such application has been submitted, along with simple interest at the rate of one-half of one *per centum* per month for each English calendar month on the still outstanding balance amount;”;

- (b) in sub-section (2), in clause (b), for the words “fifty *per centum*”, the words “ten *per centum*” shall be substituted.

Amendment of
West Ben. Act
XXXVII of 2003.

6. In the West Bengal Value Added Tax Act, 2003, in section 87A, for the words, figures and letters “the 31st day of March, 2017”, the words, figures and letters “the 31st day of March, 2020” shall be substituted.

Amendment of
West Ben. Act
XXVIII of 2017.

7. In the West Bengal Goods and Services Tax Act, 2017,—

- (1) in section 2, in clause (4), after the words “the Appellate Authority for Advance Ruling,”, the words “the National Appellate Authority for Advance Ruling,” shall be inserted;

(2) in section 10,—

- (a) in sub-section (1), after the second proviso, the following Explanation shall be inserted:—

“*Explanation.*— For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in State.”;

(b) in sub-section (2),—

- (i) in clause (d), the word “and” occurring at the end shall be omitted;

(ii) in clause (e), for the word “Council:”, the words “Council; and” shall be substituted;

(iii) after clause (e), the following clause shall be inserted:—

“(f) he is neither a casual taxable person nor a non-resident taxable person.”;

(c) after sub-section (2), the following sub-section shall be inserted:—

“(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-section (2), whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three per cent. of the turnover in State, if he is not—

- (a) engaged in making any supply of goods or services which are not leviable to tax under this Act;

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- (b) engaged in making any inter-State outward supplies of goods or services;
- (c) engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under section 52;
- (d) a manufacturer of such goods or supplier of such services as may be notified by the Government on the recommendations of the Council; and
- (e) a casual taxable person or a non-resident taxable person:

Provided that where more than one registered person are having the same Permanent Account Number issued under the Income-tax Act, 1961, the registered person shall not be eligible to opt for the scheme under this sub-section unless all such registered persons opt to pay tax under this sub-section.”;

43 of 1961.

- (d) in sub-section (3), after the words, figure and brackets “under sub-section (1)” where they occur, the words, figure, letter and brackets “or sub-section (2A), as the case may be,” shall be inserted;
- (e) in sub-section (4), after the words, figure and brackets “of sub-section (1)”, the words, figure, letter and brackets “or, as the case may be, sub-section (2A)” shall be inserted;
- (f) in sub-section (5),—
 - (i) after the words, figure and brackets “under sub-section (1)”, the words, figure, letter and brackets “or sub-section (2A), as the case may be,” shall be inserted;
 - (ii) the following Explanations shall be inserted:—

Explanation 1.— For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this section, the expression “aggregate turnover” shall include the value of supplies made by such person from the 1st day of April of a financial year up to the date when he becomes liable for registration under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

Explanation 2.— For the purposes of determining the tax payable by a person under this section, the expression “turnover in State” shall not include the value of following supplies, namely:—

 - (i) supplies from the 1st day of April of a financial year up to the date when such person becomes liable for registration under this Act; and
 - (ii) exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.’;
- (3) in section 22, in sub-section (1),—
 - (a) after the second proviso, the following proviso shall be inserted:—

“Provided also that the Government may, on the recommendations of the Council, enhance the aggregate turnover from twenty lakh

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(Section 7.)

rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.”;

(b) the following Explanation shall be inserted :—

“*Explanation.*— For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.”;

(4) in section 25,—

(a) after sub-section (6), the following sub-sections shall be inserted:—

“(6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:

Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.

(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole-time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorized representative, authorized signatory and such other class of persons, in such manner, as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that where such person or class of persons have not been assigned the Aadhaar number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons or such part of the State, as the Government may, on the recommendations of the Council, specify by notification.”;

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(b) at the end, the following Explanation shall be inserted:—

Explanation.— For the purposes of this section, the expression “Aadhaar number” shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016.’;

18 of 2016.

(5) after section 31, the following section shall be inserted:—

“Facility of digital payment to recipient.

31A. The Government may, on the recommendations of Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed.”;

(6) in section 39,—

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

“(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:

Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.”;

(b) for sub-section (2), the following sub-section shall be substituted:—

“(2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.”;

(c) for sub-section (7), the following sub-section shall be substituted:—

“(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:

Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:

Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the tax due taking into account turnover in the State, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.”;

*The West Bengal Finance Act, 2020.**(Section 7.)*

- (7) in section 44, to sub-section (1), the following provisos shall be added:—

“Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”;

- (8) in section 49, after sub-section (9), the following sub-sections shall be inserted:—

“(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

(11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1).”;

- (9) in section 50, to sub-section (1), the following proviso shall be added:—

“Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.”;

- (10) in section 52,—

- (a) to sub-section (4), the following provisos shall be added:—

“Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”;

- (b) to sub-section (5), the following provisos shall be added:—

“Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”;

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- (11) after section 53, the following section shall be inserted:—

“Transfer of certain amounts. 53A. Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the Central Goods and Services Tax Act or under the Integrated Goods and Services Tax Act or under the Goods and Services Tax (Compensation to States) Act, the government shall, transfer to the central tax account or integrated tax account or cess account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed.”;

- (12) in section 54, after sub-section (8), the following sub-section shall be inserted:—

“(8A) Where the Central Government has disbursed the refund of State tax, the Government shall transfer an amount equal to the amount so refunded, to the Central Government.”;

- (13) in section 95,—

- (a) in clause (a),—

(i) after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted;

(ii) after the words and figures “of section 100”, the words, figures and letter “or of section 101C of the Central Goods and Services Tax Act” shall be inserted;

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

‘(f) “National Appellate Authority” means the National Appellate Authority for Advance Ruling referred to in section 101A.’;

- (14) after section 101, the following section shall be inserted:—

“National Appellate Authority for Advance Ruling under Central Goods and Services Tax Act, shall be Appellate Authority under this Act. 101A. Subject to the provisions of this Chapter, for the purposes of this Act, the National Appellate Authority for Advance Ruling constituted under section 101A of the Central Goods and Services Tax Act shall be deemed to be the National Appellate Authority for Advance Ruling under this Act.”;

- (15) in section 102,—

(a) after the words “Appellate Authority”, wherever they occur, the words “or the National Appellate Authority” shall be inserted;

(b) after the words and figures “or section 101”, the words, figures and letter “or section 101C of the Central Goods and Services Tax Act, respectively,” shall be inserted;

(c) for the words “or the appellant”, the words “, appellant, the Authority or the Appellate Authority” shall be substituted;

- (16) in section 103,—

- (a) after sub-section (1), the following sub-section shall be inserted:—

“(1A) The Advance Ruling pronounced by the National Appellate Authority under this Chapter shall be binding on—

(a) the applicants, being distinct persons, who had sought the ruling under sub-section (1) of section 101B of the Central Goods and Services Tax Act and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961;

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- (b) the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961.”;
- (b) in sub-section (2), after the words, figure and brackets “in sub-section (1)”, the words, figure, letter and brackets “and sub-section (1A)” shall be inserted;
- (17) in section 104, in sub-section (1),—
- (a) after the words “Authority or the Appellate Authority”, the words “or the National Appellate Authority” shall be inserted;
- (b) after the words and figures “of section 101”, the words, figures and letter “or under section 101C of the Central Goods and Services Tax Act” shall be inserted;
- (18) in section 105,—
- (a) for the marginal heading, the following marginal heading shall be substituted:—
- “Powers of Authority, Appellate Authority and National Appellate Authority.”;
- (b) in sub-section (1), after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted;
- (c) in sub-section (2), after the words “Appellate Authority” wherever they occur, the words “or the National Appellate Authority” shall be inserted;
- (19) in section 106,—
- (a) for the marginal heading, the following marginal heading shall be substituted:—
- “Procedure of Authority, Appellate Authority and National Appellate Authority.”;
- (b) after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted;
- (20) in section 171, after sub-section (3), the following sub-section shall be inserted:—
- “(3A) Where the Authority referred to in sub-section (2), after holding examination as required under the said sub-section comes to the conclusion that any registered person has profiteered under sub-section (1), such person shall be liable to pay penalty equivalent to ten per cent. of the amount so profiteered:

43 of 1961.

Provided that no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the order by the Authority.

Explanation.—For the purposes of this section, the expression “profiteered” shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both.”.

8. (1) The Bengal Opium Smoking Act, 1932 is hereby repealed.

(2) Notwithstanding the repeal of the Bengal Opium Smoking Act, 1932, such repeal shall not—

- (a) affect the previous operation of the repealed Act and orders or anything duly done or suffered thereunder;

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- (b) affect any right, privilege, obligation, or liability acquired, accrued or incurred under the repealed Act; and
- (c) the provisions of section 6 of the Bengal General Clauses Act, 1899, Ben Act I of 1899. with regard to the effect of repeal shall continue to hold in respect of the repealed Act.

By order of the Governor,

SANDIP KUMAR RAY CHAUDHURI,
*Secy. to the Govt. of West Bengal,
Law Department.*