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MONDAY, SEPTEMBER 25, 2017

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1148-L.—25th September, 2017.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act XXXVII of 2017

**THE WEST BENGAL TAXATION LAWS
(SECOND AMENDMENT) ACT, 2017.**

[Passed by the West Bengal Legislature.]

*[Assent of the Governor was first published in the Kolkata Gazette,
Extraordinary, of the 25th September, 2017.]*

*An Act to amend the West Bengal Sales Tax Act, 1994, and the West Bengal
Value Added Tax Act, 2003.*

WHEREAS it is expedient to amend the West Bengal Sales Tax Act, 1994, and the West Bengal Value Added Tax Act, 2003, for the purposes and in the manner hereinafter appearing;

West Ben. Act
XLIX of 1994.
West Ben. Act
XXXVII of 2003.

It is hereby enacted in the Sixty-eighth 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 (Second Amendment) Act, 2017.

Short title and
commencement.

*The West Bengal Taxation Laws
(Second Amendment) Act, 2017.*

(Sections 2-4.)

(2) It shall be deemed to have come into force with effect from the 1st day of July, 2017.

Amendment of
West Ben. Act
XLIX of 1994.

2. In the West Bengal Sales Tax Act, 1994, in section 2, for clause (13), the following clause shall be substituted:—

‘(13) “goods” includes all kinds of movable property other than goods on sale of which tax is levied under the West Bengal Goods and Services Tax Act, 2017;’.

West Ben. Act
XXVIII of 2017.

Amendment of
West Ben. Act
XXXVII of 2003.

3. In the West Bengal Value Added Tax Act, 2003, in section 2, in clause (15), after sub-clause (cc), the following sub-clause shall be inserted:—

“(ccc) goods on which tax is levied under the West Bengal Goods and Services Tax Act, 2017;”.

Repeal and
savings.

4. (1) The West Bengal Taxation Laws (Amendment) Ordinance, 2017, is hereby repealed.

West Ben. Ord.
III of 2017.

(2) Notwithstanding such repeal, anything done or any action taken, or any notification or order issued, under the respective principal Act as amended by the said Ordinance, shall be deemed to have been validly done or taken or issued under the respective principal Act, on and from the date of such action, notification or order, as the case may be.

By order of the Governor,

MADHUMATI MITRA,
Secy. to the Govt. of West Bengal,
Law Department.