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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Revenue

NOTIFICATION

No. 16-F.T.-the 2nd January, 2009.—WHEREAS the draft amendment on the West Bengal Primary Education (Levy of Cess on Tea Estate) Rules, 1984, as subsequently amended (hereinafter referred to as the said rules) was published as required by sub-section (1) of section 106 of the West Bengal Primary Education Act, 1973 (West Ben. Act. XLIII of 1973), in notification No. 1578-F.T., dated the 31st October, 2008, in the *Kolkata Gazette, Extraordinary*, dated the 31st October, 2008, inviting objection or suggestion, in writing, from all the persons likely to be affected thereby, within a period of fourteen days of its publication;

AND WHEREAS no objection and suggestion have been received by the State Government;

NOW, THEREFORE, in exercise of the power conferred by section 106, read with section 78B, of the West Bengal Primary Education Act, 1973 (West Ben. Act XLIII of 1973), the Governor is pleased hereby to make the following amendment in the said rules:-

Amendment

In the said rules, after rule 10A, insert the following rule:-

“10B. **Exemption of interest under special circumstances.**- (1) No interest shall be payable by an owner of a tea estate who is a company which has been declared sick and for which Rehabilitation Scheme has been sanctioned by the Board For Industrial and Financial Reconstruction constituted under section 4 of the Sick Industrial Companies (Special Provisions) Act, 1985 (1 of 1986) (hereinafter referred to as ‘such owner’), upon so much of the amount of education cess which remains unpaid on the 31st day of March, 2005, in respect of interest payable under the Act:

Provided that the benefit of exemption of interest shall not be available to such owner of a tea estate who fails to pay all unpaid education cess payable under clause (a), and clause (e), of section 78B as on the 31st day of March, 2004 within the 31st day of March, 2009.

(2) Where such owner of a tea estate as stated in the notification issued under clause (m) of section 78B is allowed to pay unpaid amount of education cess within the 31st March, 2009, no interest and penalty is payable on the said unpaid amount of education cess for the period within which the said cess is required to be paid by the said notification.

Explanation.— For the purpose of this rule, the expression “interest payable under the Act”, means—

- (a) interest as determined for delayed payment or non-payment of education cess before assessment;
- (b) interest accrued for non-payment or short payment of education cess after assessment; and
- (c) interest payable in accordance with the direction of the Supreme Court of India contained in its judgement delivered on the 25th day of November, 1994, in the case of Goodricke Group Limited and Others *Versus* State of West Bengal and Others and also in the matter of similar other Cases as stated in sub-clause (ii) of clause (hm) of section 78B.”

(2) This notification shall be deemed to have come into force with effect from the 1st day of November, 2008.

By order of the Governor,

N. C. BASAK,
Dy. Secy. to the Govt. of West Bengal.