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PART III—Acts of the West Bengal Legislature

GOVERNMENT OF WEST BENGAL LAW DEPARTMENT

Legislative

NOTIFICATION

No. 810-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 V of 2025

THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) (AMENDMENT) 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 West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

WHEREAS it is expedient to amend the West Bengal Sales Tax (Settlement of

West Ben. Act IV of 1999.

Dispute) Act, 1999, for the purposes and in the manner hereinafter appearing;

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 Sales Tax (Settlement of Dispute) (Amendment) Act, 2025.

The West Bengal Sales Tax (Settlement of Dispute) (Amendment) 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 West Ben. Act IV of 1999.

- 2. In the West Bengal Sales Tax (Settlement of Dispute) Act, 1999,—
- (1) in clause (a) of sub-section (1) of section 2, for the words, figures and letters "10th day of February, 2023", the words, figures and letters "31st day of March, 2025" shall be substituted;
- (2) in section 4, for the words, figures and letters "10th day of February, 2023", wherever they occur, the words, figures and letters "31st day of March, 2025" shall be substituted;
- (3) in sub-section (1) of section 4A, for the words, figures and letters "10th day of February, 2023", wherever they occur, the words, figures and letters "31st day of March, 2025" shall be substituted;
- (4) in sub-section (1) of section 5, for the words, figures and letters "31st day of May, 2023", wherever they occur, the words, figures and letters "31st day of July, 2025" shall be substituted;
- (5) in sub-clause (i) of clause (aa) of sub-section (1) of section 7, for the words "fifty per centum", the words "seventy-five per centum" shall be substituted.

By order of the Governor,

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