

The West Bengal Taxation Tribunal Act, 1987.

WEST BENGAL

India

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Act 8 of 1987

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The West Bengal Taxation Tribunal Act, 1987. West Bengal Act 8 of 1987 [18th July, 1987.] Assent of the Governor was first published in the Calcutta Gazette, Extraordinary, of the 8th July, 1987. An Act to provide for the setting up of a Taxation Tribunal and for the adjudication or trial by such Tribunal of any disputes, complaints or offences with respect to the matters relating to levy, assessment, collection and enforcement of any tax under any specified State Act in pursuance of article 323B of the Constitution of India and for matters connected therewith or incidental thereto. Whereas it is expedient to provide for the setting up of a Taxation Tribunal and for the adjudication or trial by such Tribunal of any disputes, complaints or offences with respect to levy, assessment, collection and enforcement of any tax under any specified State Act and for matters connected therewith or incidental thereto; It is hereby enacted as follows:-

1. Short title, extent and commencement.

(1) This Act may be called the West Bengal Taxation Tribunal Act, 1987. (2) It extends to the whole of West Bengal. (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different provisions of this Act.

2. Definitions.

- In this Act, unless there is anything repugnant in the subject or context, -(a) "Bench" means a bench of the Tribunal; (b) "Chairman" means the Chairman of the Tribunal; (c) "Chief Justice" means the Chief Justice of the High Court at Calcutta; (d) "Governor" means the Governor of the State of West Bengal; (e) "High Court" means the High Court at Calcutta; (f) "Judicial Member" means a Member of the Tribunal appointed as such under clause (a) of sub-section (2) of section 3; (g) "Member" means a Member of the Tribunal and includes the Chairman; (h) "notification" means a notification published in the Official Gazette; (i) "prescribed" means prescribed by rules made under this Act; (j) "rules" means rules made under this Act; (k) "specified State Act" means a State Act

specified in the Schedule to this Act;(l)"State" means the State of West Bengal;(m)"Technical Member" means a Member of the Tribunal who is not a Judicial Member;(n)"Tribunal" means the West Bengal Taxation Tribunal constituted under section 3, [and, for the purposes of sub-section (12) of section 3, includes the Chairman.] [Words, figures and brackets inserted by W.B. Act, 10 of 1995.]

3. Establishment of Tribunal, composition and functions thereof.

(1)The State Government may, by notification, establish a Tribunal to be called the West Bengal Taxation Tribunal which shall consist of a Chairman and not less than one Judicial Member and one Technical Member.[Provided that notwithstanding the occurrence of any vacancy in the office of a Judicial Member or Technical Member, the Tribunal shall, subject to the provisions of sub-section (12) of this section and the proviso to sub-section (1) of section 6, continue to exercise the jurisdiction powers and authority and perform the functions conferred on it by or under this Act.] [Proviso inserted by W.B. Act 22 of 1989.](2)(a)The Chairman and the Judicial Members shall be appointed by the Governor in consultation with the Chief Justice:Provided that in the event of the occurrence of any vacancy in the office of the Chairman by reason of his death, resignation or otherwise, or when the Chairman is unable to discharge his functions owing to absence, illness or any other cause, [The Judicial Member or, where the Tribunal consists of more than one Judicial Member, the Judicial Member senior to all other Judicial Members in the Tribunal shall discharge] [Words substituted for the words 'the State Government may authorise any other Judicial Member to discharge' by W.B. Act 22 of 1992, w.e.f. 1.5.1992.] the functions of the Chairman until the Chairman resumes his office or a Chairman appointed in accordance with the provisions of this Act enters upon his office.(b)A Technical Member shall be appointed by the Governor on the recommendation of the Selection Committee of three members constituted by the Governor, of which the Chairman shall be [a sitting Judge] [Words substituted for the words 'a sitting senior Judge' by W.B. Act 22 of 1989.] of the High Court nominated as such by the Chief Justice and two other Members nominated by the State Government.(3)No person shall be qualified for appointment -(a)as Chairman unless he has been a Judge of the High Court or has held, for a period of not less than one year, the office as a Judicial Member;(b)as a Judicial Member unless he has been, or is qualified to be, a Judge of a High Court;(c)as a Technical Member unless he is or has been an officer of the State Government or the Central Government, not below the rank of a Secretary to that Government, in the Secretariat or elsewhere, and has dealt with revenue or taxation matters during his service in the Government in the capacity of a Deputy Secretary and above to the State Government or the Central Government for a period of not less than three years in the aggregate.[Explanation. - For the purpose of this clause, the expression "a Secretary" includes a Special Secretary.] ['Explanation' inserted by W.B. Act 19 of 2006 w.e.f. 5.5.2006.](4)[The Chairman shall hold office for a term of five years from the date on which he enters upon his office but he shall be eligible for reappointment for another term of five years:Provided that no Chairman shall hold office after he has attained the [age of sixty-eight years] [[Sub-sections (4) and 5 substituted by W.B. Act 5 of 2003, w.e.f. 15.2.2003, which were earlier as under :'(4) The Chairman or a Judicial Member who has been a Judge of the High Court shall hold office for a term of five years from the date on which he enters upon his office or until he attains the age of 68 years, whichever is earlier.(5)A Judicial Member who is qualified to be a Judge of the High Court and a

Technical Member shall hold office for a term of five years from the date on which they enter upon their offices or until they attain the age of 62 years whichever is later.]] :Provided further that the Chairman who has entered upon his office [before the 1st day of April, 2007] [Words, figures and letters substituted for the words, figures and letters 'before the 15th day of February, 2003' by W.B. Act 3 of 2007.] shall continue to hold office for a term of five years from the date on which he enters upon his office or until he attains the age of sixty-eight years, whichever is earlier.(5)A Judicial Member or a Technical Member shall hold office as such for a term of five years from the date on which he enters upon his office, but he shall be eligible for reappointment for another term of five years:]Provided that no Judicial Member or Technical Member shall hold office as such after he has attained the [age of sixty-five years] [Words substituted for the words 'age of sixty-two years' by W.B. Act 3 of 2007.] :Provided further that a Judicial Member who has been a Judge of the High Court, and who has entered upon his office [before the 1st day of April, 2007] [Words, figures and letters substituted for the words, figures and letters 'before the 15th day of February, 2003' by W.B. Act 3 of 2007.], shall continue to hold office as such for a term of five years from the date on which he enters upon his office or until he attains the age of sixty-eight years, whichever is earlier:Provided also that a Judicial Member who is qualified to be a Judge of the High Court and who has entered upon his office [before the 1st day of April, 2007] [Words, figures and letters substituted for the words, figures and letters 'before the 14th day of February, 2003' by W.B. Act 3 of 2007.] or a Technical Member entering upon his office before the said date, shall continue to hold office as such for a term of five years from the date on which he enters upon his office or until he attains the [age of sixty-five years, whichever is earlier] [Words substituted for the words 'age of sixty-two years, whichever is earlier' by W.B. Act 3 of 2007.].(6)The Chairman or any other Member shall not be removed by the Governor from his office except on the ground of proved misbehaviour or incapacity, after an inquiry made by the Chief Justice or by a sitting Judge of the High Court as may be nominated by the Chief Justice in which such Chairman or other Member had been informed of the charges against him and given a reasonable opportunity of being heard in respect of the charges:Provided that for the aforesaid inquiry the State Government may, by rules, regulate the procedure for the investigation of misbehaviour or incapacity of the Chairman or any other Member.(7)The Chairman or any other Member shall be ineligible -(a)for further employment under the State Government, or under any local authority or under any corporation owned or controlled by the State Government; and(b)to appear, act or plead before the Tribunal :Provided that a Judicial Member shall be eligible to be appointed as Chairman in accordance with the provisions of this Act.(8)The Chairman and all other Members shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.(9)The salaries and allowances payable to, and other terms and conditions of service of, the Chairman and other Members shall be such as may be prescribed.(10)The State Government shall in consultation with the Chairman determine the nature and categories of the officers and other employees required to assist the Tribunal in the discharge of its functions, and provide the Tribunal with such officers and other employees. The salaries and allowances and conditions of service of the officers and other employees shall be such as may be prescribed.(11)The Chairman shall exercise financial and administrative powers for the functioning of the Tribunal or may delegate the same in accordance with rules made under this Act.(12)The Tribunal shall exercise jurisdiction, powers and authority and perform the functions conferred on it by or under this Act by Benches of two or more Members, as may be determined by the Chairman, consisting of at least one Judicial Member and one Technical Member.

4. Power of the Tribunal to make regulation.

- Subject to the previous sanction of the State Government, the Tribunal shall, for the purpose of regulating its procedure (including the place or places at which the Tribunal or the Benches shall sit) and framing the rules of business, make regulations consistent with the provisions of this Act and the rules made thereunder: Provided that the regulations so made shall be published in the Official Gazette.

5. The State Acts to which this Act shall apply.

- [This Act shall apply to every State Act specified in the Schedule to this Act with effect from the date on which such State Act is so specified, and the Tribunal, save as otherwise expressly provided under such State Act and subject to the other provisions of this Act, shall] [Words substituted for the words 'The Tribunal, save as expressly provided under any specified State Act and subject to the other provisions of this Act, shall, with effect from such date as may be appointed by the State Government by a notification in this behalf,' by W.B. Act 5 of 1999, w.e.f. 1.5.1999.] exercise jurisdiction, powers and authority in relation to all matters of adjudication or trial of any disputes, complaints or offences with respect to levy, assessment, collection and enforcement of any tax under any specified State Act and of matters connected therewith or incidental thereto; and no Court except the Supreme Court of India shall, with effect from such date, exercise any jurisdiction, powers or authority in the matter of adjudication or trial of any disputes, complaints or offences with respect to the aforesaid matters.

6. Jurisdiction, powers and authority of the Tribunal.

(1) Save as otherwise expressly provided in this Act, the Tribunal shall [exercise, in respect of a State Act, with effect from the date on which such State Act is specified in the Schedule [(referred to in section 5)] [Words and figure substituted for the words 'exercise, with effect from such date as may be specified by the State Government by notification in this behalf,' by W.B. Act 5 of 1999, w.e.f. 1.5.1999.],] all the jurisdiction, powers and authority exercisable immediately before that day by all Courts including the High Court but excluding the Supreme Court of India for adjudication or trial of disputes or complaints or offences with respect to all matters of levy, assessment, collection and enforcement of any tax under any specified State Act and matters connected therewith or incidental thereto: Provided that where the matter relates to disposal of question of constitutional validity of any provision of any specified State Act, the matter shall be decided by a Bench constituted of at least three Members of which the Chairman shall be one. (2) Notwithstanding anything contained elsewhere in this Act, all proceedings triable by any Court or Courts in accordance with the provisions of the Code of Criminal Procedure, 1973, shall continue to be tried by such Court, and the Tribunal shall have no jurisdiction to try such proceedings. Explanation. - For the purpose of this sub-section, proceedings shall include proceedings under Chapter XXIX and Chapter XXX of the Code of Criminal Procedure, 1973.

7. Reference Jurisdiction.

- [(1) If -(a)on application by any aggrieved person or any authority, made in accordance with the provisions of any specified State Act against an order passed by any other authority, the appropriate authority refers to the Tribunal any question of law arising out of such order, or(b)the application for reference referred to in clause (a) is refused by the appropriate authority under the said specified State Act, and on application to the Tribunal, the case is referred to it in pursuance of its direction,the Tribunal may call for further information and direct the appropriate authority to make such addition or alteration to the statement made by the said appropriate authority so as to make it sufficient to enable the Tribunal to determine the question raised in the case referred to, and thereafter the Tribunal shall hear such case, decide the question of law raised thereby as expeditiously as possible and deliver its judgment thereon containing the reasons on which such decision is founded.] [Section 7 renumbered as sub-section (1) and then sub-section (2) inserted by W.B. Act 6 of 1988.](2)[Notwithstanding anything contained elsewhere in this Act or in any specified State Act, references to the High Court in any specified State Act shall, with effect from the [date on which such State Act is specified in the Schedule referred to in section 5,] [Section 7 renumbered as sub-section (1) and then sub-section (2) inserted by W.B. Act 6 of 1988.] be deemed to be referred to the Tribunal.]

8. Extraordinary jurisdiction.

(1)Subject to the other provisions of this Act, a person aggrieved by any order passed or action taken pertaining to any matter within the jurisdiction of the Tribunal may make an application to it for the redressal of his grievance on any of the grounds referred to in sub-section (3).Explanation. - For the purposes of this sub-section, "order" means an order made by any authority under any specified State Act and "action" means an action taken by any authority under any of the specified State Acts or by the State Government in the matter of, and in relation to, levy, assessment, collection and enforcement of any tax.(2)Every application under sub-section (1) shall be made within sixty days from the date of such order passed or action taken, as the case may be, or within such further time as may be allowed by the Tribunal for cause shown to its satisfaction, and shall be made in such form and accompanied by such documents or other evidence and by such fee as may be prescribed:Provided that an application may be entertained within sixty days from the commencement of clause (a) of section 7 where the applicant proves to the satisfaction of the Tribunal that the order or action by which he is aggrieved was passed or taken, as the case may be, within sixty days prior to the commencement of the aforesaid clause (a) of the said section and that he has not moved the High Court against such order or action passed or taken under the specified State Act.(3)Save as provided expressly in this Act, the Tribunal shall not ordinarily admit an application referred to in sub-section (1) unless it is satisfied that -(a)the applicant has availed of all remedial measures available to him under the relevant specified State Act; or(b)the remedial measures available under the provisions of the relevant specified State Act are not adequate and shall cause undue hardship to the applicant; or(c)the application referred to in sub-section (1) involves a substantial question of law relating to the interpretation of the Constitution of India or the specified State Act or rules framed thereunder or of jurisdiction of any of the authorities under the said specified State Act.(4)The Tribunal may, if satisfied after such enquiry as it may deem fit

that the requirements under this Act and the rules made thereunder are complied with in relation to the application referred to in sub-section (1), admit such application; but where the Tribunal is not so satisfied, it may reject the application summarily giving short reasons therefor.(5)Where an application under sub-section (1) has been admitted by, or a case has been transferred to, the Tribunal, it shall decide the subject-matter of the application or the case, as the case may be, as expeditiously as possible, and ordinarily within six months from the date of such admission or from the receipt of records from the High Court in respect of cases transferred to the Tribunal.(6)While deciding the subject-matter or case under sub-section (5) the Tribunal shall issue such direction or pass such order as it may deem fit.(7)Notwithstanding anything contained in any other provision of this Act or in any other law for the time being in force, no interim order (whether by way of injunction or stay or in any other manner) shall be made on, or in any proceeding relating to an application made under sub-section (1) unless -(a)copies of such application and of all documents in support of the plea for such interim order are duly furnished seven days in advance to the party against whom such application is made or proposed to be made;(b)such amount of tax, if any, involved in the matter or such amount of security as may be deemed adequate by the Tribunal to safeguard the interest of State revenue, is paid or furnished by the applicant; and(c)opportunity of being heard is given to the party against whom such application is made:Provided that the Tribunal may [relax or dispense with the requirements of clause (a), clause (b) or clause (c) on such terms and conditions as the Tribunal may consider fit and proper] [Words, letters and brackets substituted for the words, letter and brackets 'dispense with the requirement of clause (b)' by W.B. Act 1 of 1994, w.e.f. 7.9.1993.] and pass an interim order, as an exceptional measure if it is satisfied for reasons to be recorded in writing that it is necessary so to do for preventing any loss being caused to the applicant which may dislocate, disrupt or lead to closure of his business, or which cannot be adequately compensated in money, but if the application referred to in sub-section (1) is not disposed of within a period of six months from the date when the order was made, the interim order shall, if it is not vacated earlier, stand vacated :[Provided further that where the party against whom an application is made under sub-section (1) comes to know that the applicant has prayed for and interim order in such application, such party shall be entitled to appear at the hearing thereof and shall have opportunity of being heard.] [Proviso inserted by W.B. Act 1 of 1994, w.e.f. 7.9.1993.](8)[Where an interim order is passed under the first proviso to sub-section (7), the applicant shall serve forthwith, if he has not served earlier, copies of the application made under sub-section (1) and of all documents in support of the plea for such interim order and a copy of the interim order obtained, if any, upon, or intimate such interim order to, all the parties against whom such interim order has been obtained.] [Sub-sections (8) and (9) inserted by W.B. Act 1 of 1994, w.e.f. 7.9.1993.](9)[Every application for vacating or modifying any interim order passed under sub-section (7) shall, unless the Tribunal directs otherwise, be made only after prior notice to the person who made the application under sub-section (1) and the other parties to such application.] [Sub-sections (8) and (9) inserted by W.B. Act 1 of 1994, w.e.f. 7.9.1993.]

9. Decision to be by majority.

- The decision of a Bench shall be by a majority, and if the Members are equally divided then the application shall be referred for decision to a Bench of three Members.

10. Power to award costs.

- The Tribunal shall have the power to award costs in any matter decided by it and the amount of such costs awarded against an authority under the relevant specified State Act shall be payable by the appropriate authority under the said Act, or in case the amount of such costs awarded against any other person shall be paid by him to the Tribunal in such manner as may be prescribed.

11. Proceedings to be deemed to be judicial proceedings.

- All proceedings before the Tribunal shall be deemed to be judicial proceedings within the meaning of sections 193, 219 and 228, of the Indian Penal Code.

12. Power to punish for contempt of the Tribunal.

- The Tribunal shall have, and exercise, the same jurisdiction, powers and authority in respect of contempt of itself as a High Court has and may exercise and, for this purpose, the provisions of the Contempt of Courts Act, 1971, shall have effect subject to the modifications that -(a)the reference therein to a High Court shall be construed as including a reference to the Tribunal;(b)the reference therein to the Advocate-General in section 15 of the said Act shall be construed as a reference to the Advocate-General of the State:Provided that such jurisdiction, powers and authority shall be exercised by a Bench of which the Chairman is a Member.

13. Power of the Tribunal to take evidence on oath, etc.

- The Tribunal shall, for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit, in respect of the following matters, namely:-(a)summoning and enforcing the attendance of any person and examining him on oath or affirmation;(b)requiring the discovery, inspection and production of books of account and other document; and(c)examining witness or issuing commissions for the examination of witness.

14. Exclusion of jurisdiction of Courts.

- [(1) On and from the date from which jurisdiction, powers and authority becomes exercisable under this Act by the Tribunal, the High Court or any Civil Court except the Supreme Court of India shall not be entitled to entertain any proceeding or to exercise any jurisdiction or shall not have any jurisdiction, powers and authority in relation to the adjudication or trial of disputes, complaints or offences with respect to levy, collection, assessment and enforcement of any tax under any specified State Act and any matter connected therewith or incidental thereto.] [Section 14 renumbered as sub-section (1) and then sub-section (2) inserted by W.B. Act 6 of 1988.](2)[Notwithstanding anything contained in sub-section (1), the High Court shall have, and the Tribunal shall not have, jurisdiction, power and authority in relation to any [appeal in relation to any specified State Act pending before the High Court on the date on which such State Act is specified in the Schedule referred to in section 5.] [Section 14 renumbered as sub-section (1) and then sub-section (2) inserted

by W.B. Act 6 of 1988.]]

15. Transfer of pending cases from the High Court.

(1)All matters and proceedings [other than appeals] [Words substituted for the words 'including appeal' by W.B. Act 6 of 1988.] relating to the levy, assessment, collection and enforcement of-tax and matters connected therewith or incidental thereto [in relation to any specified State Act,] [Words inserted by W.B. Act 5 of 1999, w.e.f. 1.5.1999.] pending before the High Court [on the date on which such State Act is specified in the Schedule referred to in section 5,] [Words 'on the date specified by the State Government under' first substituted for the words 'on the date of coming into force of' by W.B. Act 6 of 1988, then the words and figure within third brackets substituted for the words, figures and brackets 'on the date specified by the State Government under sub-section (1) of section 6,' by W.B. Act 5 of 1999, w.e.f. 1.5.1999.] shall stand transferred to the Tribunal for disposal in accordance with the provisions of this Act:Provided that, if any matter or any proceeding [other than appeal] [Words inserted by W.B. Act 5 of 1999, w.e.f. 1.5.1999.] has been heard in part or heard but judgment is not delivered on or before the aforesaid date, nothing in this section shall apply to such matter or proceeding.Explanation. - No application or proceeding shall be deemed to have been heard in part only by reason of any interim order having been passed therein.(2)Where any matter or proceeding [other than appeals] [Words substituted for the words 'including appeal' by W.B. Act 6 of 1988.] stands transferred from the High Court to the Tribunal under sub-section (1), -(a)the High Court shall, as soon as may be after such transfer, forward the records of such case or other proceeding arising on the basis of application to the Tribunal; and(b)the Tribunal, on receipt of such records, proceed to deal with such case or application, so far as may be, as in the same manner as provided in section 7 or section 8, as the case may be, from the stage which was reached before such transfer or from any earlier stage or de novo as the Tribunal may deem fit.Provided that interlocutory order granted on an application by the High Court till the disposal of any rule shall continue for a period not exceeding twelve weeks [or, in the case of any interlocutory order pertaining to any matter or proceeding under any State Act specified in the Schedule to this Act after the commencement of sub-section (1) of section 6, from [(the date on which such State Act is specified in the Schedule referred to in section 5)] [Words within third brackets substituted for the words 'from the commencement of sub-section (1) of section 6,' by W.B. Act 9 of 1990.]] unless the Tribunal by an order varies or modifies the same earlier or extends the same;[* * * * *]] [[Clause (c) omitted by W.B. Act 6 of 1988, which was as under :'(c) an appeal transferred from the High Court to the Tribunal shall be decided by a Bench constituted of three Members of which at least two shall be Judicial Members.']]

16. Review.

- The Tribunal may, upon an application made within sixty days from the date of order or on its own motion at any time within four years from the date of the order, review an order passed by it under this Act with a view to rectifying any mistake apparent from the record and amend its earlier order.

17. Appearance before the Tribunal in any proceeding.

(1)A person making an application to the Tribunal may either appear in person or take the assistance of a legal practitioner of his choice to plead his case before the Tribunal.(2)The State Government may appoint one or more persons (whether legal practitioners or not) as its representative to act or plead before the Tribunal.(3)The State Government may appoint and authorise, in addition to the appropriate authority under the specified State Act, an officer to receive processes against the State Government or an officer of such Government issued by the Tribunal.

18. Power make rules.

(1)The State Government may, by notification, make rules for carrying out the purposes of this Act.(2)In particular and without prejudice to the generality of the foregoing power, such rules may provide for -[* * * * *] [[Clause (a) omitted by W.B. Act 6 of 1988, which was as under: '(a) conditions and limitations subject to which the two members shall be nominated by the Governor for the Selection Committee as referred to in clause (b) of sub-section (2) of section 3;'.]](b)the procedure of investigation referred to in the proviso to sub-section (6) of section 3;(c)salaries and allowances payable to, and other terms and conditions of service of, the Chairman and other Members, as referred to in sub-section (9), determination of the nature and categories of officers and other employees, salaries and allowances payable to them and condition of their service as referred to in sub-section (10), and the financial and administrative powers of, and delegation of such powers by, the Chairman as referred to in sub-section (11), of section 3;(d)procedures and manners for stating the case to the Tribunal under section 7;(e)the form, documents and evidence, and fees, as referred to in sub-section (2) of section 8;(f)manners of payment of cost awarded by the Tribunal as referred to in section 10.(3)All rules made under this Act shall be laid, as soon as may be after they are made, before the State Legislature.

19. Power of State Government to remove difficulties.

(1)If any difficulty arises in giving effect to any of the provisions of this Act, the State Government may, by order published in the Official Gazette, make such provisions, or take such measures, not inconsistent with the provisions of this Act, as appears to it to be necessary or expedient for the purposes of removing the difficulty:Provided that no such order shall be made after the expiry of a period of three years from the date of commencement of this Act.(2)Any order made by the State Government under sub-section (1) shall be laid, as soon as may be after such order is made, before the State Legislature.

Schedule

[See section 2(k).]

Year	Number	Short title of the specified State Act.
1941	VI	The Bengal Finance (Sales Tax) Act, 1941.

1941	XI	The Bengal Raw Jute Taxation Act, 1941.
1954	IV	The West Bengal Sales Tax Act, 1954.
1974	XI	The West Bengal Motor Spirit Sales Tax Act, 1974.
1979	VI	The West Bengal State Tax on Professions, Trades, Callinng andEmployments Act, 1979.
[1973] [Entries inserted by W.B. Act 9 of 1990.]	XLIII	The West Bengal Primary Education Act, 1973.
1976	XIV	The West Bengal Rural Employment and Production Act, 1976.
1982	VI	The West Bengal Entertainment-cum-Amusement Tax Act, 1982.
[1880] [Entries inserted by W.B. Act 8 of 1992.]	IX	The Cess Act, 1880.
1922	V	The Bengal Amusements Tax Act, 1922.
1944	IV	The Bengal Agricultural Income-tax Act, 1944.
1962	XX	The West Bengal Taxes on Entry of Goods in Local Areas Act,1962.
1972	V	The Taxes on Entry of Goods into Calcutta Metropolitan AreaAct, 1972.
1972	XXI	The West Bengal Entertainment and Luxuries (Hotels andRestaurants) Tax Act, 1972.
1976	VIII	The West Bengal Urban Land Taxation Act, 1976.
1979	XVII	The West Bengal Multi-storeyed Building Tax Act, 1979.
[1994] [Entries inserted by W.B. Act 17 of 1994.]	XV	The West Bengal Luxury Tax Act, 1994.
[1994] [Entries inserted by W.B. Act 3 of 1995.]	XLIX	The West Bengal Sales Tax Act, 1994.
[1909] [Entries inserted by W.B. Act 5 of 1999, w.e.f. 15.12.1997.]	V	The Bengal Excise Act, 1909.
1996	XIX	The West Bengal Building Tax Act, 1996.
[2001] [Entries inserted by W.B. Act 6 of 2004.]	XV	The West Bengal State Tax on Consumption or Use of Goods Act,2001.
[2003] [Entries inserted by W.B. Act 4 of 2005.]	XXXVII	The West Bengal Value Added Tax Act, 2003.