

TAXES ON ENTRY OF GOODS INTO CALCUTTA METROPOLITAN AREA ACT, 1970

17 of 1970. West Bengal Act 14 of 1965. President's Act No. 18 of 1970 THE TAXES ON ENTRY OF GOODS INTO CALCUTTA METROPOLITAN AREA ACT, 1970. [13th August, 1970.] Enacted by the President in the Twenty-first Year of the Republic of India. An Act to provide for the levy of taxes on the entry of goods of certain kinds into the Calcutta Metropolitan Area for consumption, use or sale therein, and for matters connected therewith incidental thereto. In exercise of the powers conferred by section 3 of the West Bengal State Legislature (Delegation of Powers) Act, 1970, the President is pleased to enact as follows :— CHAPTER 1 PRELIMINARY (1) This Act may be called the Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1970. and commencement. (2) It shall come into force on such date as the State Government may, by notification, appoint

2. In this Act, unless the context otherwise requires,—Definitions (a) "Calcutta Metropolitan Area" means the areas within the Calcutta Metropolitan District; (b) "Calcutta Metropolitan District" means the area* described as such in the Schedule to the Calcutta Metropolitan Planning Area (Use and Development of Land) Control Act, 1965, and includes such other area, contiguous to the first-mentioned area, as the State Government may, by notification, specify ; (c) "dealer", in relation to any specified goods entering the Calcutta Metropolitan Area, means a person,— (i) who either on his own account or on account of a principal causes such entry, or (ii) who takes delivery, or is entitled to take delivery, of such goods on such entry. Explanation I.—When the consignor or consignee of any specified goods entering the Calcutta Metropolitan Area nominates, according to such rules as may be prescribed, a person to be the dealer for the purposes of this Act, such person shall be deemed to be a dealer in relation to such specified goods. 2 The Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1970. [President's Act Explanation II.—When the consignee of any specified (d) (e) (f) (g) (h) (i) (j) goods entering the Calcutta Metropolitan Area, despatched to such Metropolitan Area by rail, road, water, air or post, does not take delivery of such goods upon such entry and the goods are sold under the provisions of any law, the buyer, who takes delivery of such goods upon which the goods being so sold, shall be deemed to be the dealer thereof ; "export", with its grammatical variations and cognate expressions, taking out of India to a place outside India; "notification" means a notification published in the Official Gazette ; "notified place", in relation to any specified goods entering the Calcutta Metropolitan Area, means such railway station, steamer station, airport, post office or other place situated in or near the Calcutta Metropolitan Area as the State Government may, by notification, specify ; "prescribed" means prescribed by rules made under this Act; "Schedule" means the Schedule to this Act ; "specified goods" means the goods specified in column 2 of the Schedule ; "year" means the financial year. West Bengal Act 20 of 1962 not to apply to specified goods. Power to appoint prescribed authorities. Prescribed authority, etc., to be public servants

3. The provisions of the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962, shall not apply to any goods to which the provisions of this Act apply

CHAPTER 11 PRESCRIBED AUTHORITIES 4. (1) The State Government shall prescribe an authority (hereinafter referred to as the prescribed authority) for carrying out the purposes of this Act. (2) The State Government may appoint, or may empower the prescribed authority to appoint, persons to assist the prescribed authority. (3) Any power, duty or function of the prescribed authority may be delegated to the persons appointed under sub-section (?) in accordance with such rules as may be prescribed

5. The prescribed authority and the persons appointed under sub-section (2) of section 4 shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code of 1860. The Taxes on Entry of goods into Calcutta Metropolitan Area Act, 1970. 18 CHAPTER 11 3. LEVY AND COLLECTION OF TAXES ON ENTRY OF GOODS INTO THE CALCUTTA METROPOLITAN AREA 6. (1) Save as otherwise provided in this Chapter, there shall be levied and collected, for the purposes of this Act, a collection tax on the entry of every specified goods into the Calcutta Metropolitan Area (for consumption, use or sale therein) from any place outside that Area, at such rate, not exceeding the rate specified in the corresponding entry in column 3 of the Schedule, as the State Government may, by notification, specify. (2) Subject to such rules, as may be made by the State Government in this behalf, no tax shall be levied and collected under this Act on the entry of any specified

goods into the Calcutta Metropolitan Area if such goods are brought into that Area— (a) as personal luggage by a passenger and the value or the number or quantity thereof does not exceed the prescribed amount or limit, as the case may be, or (b) in such circumstances and subject to such conditions and restrictions as may be prescribed

7. No tax shall be levied and collected under this Act Exemption from tax in respect of the entry of any specified goods into the Calcutta Metropolitan Area if such goods are certified by an officer belonging empowered by the Government concerned in this behalf to be to Government. the property of Government

8. Every specified goods brought into the Calcutta Metropolitan Area by or on behalf of such diplomatic or on goods consular officers, stationed in that Area, as may be specified belonging in this behalf by the State Government by any special or to certain general order, shall be exempted from the tax leviable under consular this Act to such extent and subject to such conditions as may be specified in the said order

9. Subject to such rules, not inconsistent with the provisions of this Act, as the State Government may make in this behalf, any specified goods which are brought into the Calcutta Metropolitan Area for the immediate export thereof may, at export. the option of the dealer, be exempted from the tax leviable thereon under this Act, if such goods are conveyed direct from the place of entry into the Calcutta Metropolitan Area to the place of export under such supervision and on payment Of such fees therefor as may be specified by the said rules

10. The tax levied under this Act shall be payable by Persons who shall the dealer in relation to the specified goods. be liable to pay taxes. -4 The Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1970. [president'S Act (1) The tax levied under this Act shall be payable 11. Recovery of taxes. Application of proceeds of the taxes. on demand and shall be collected by the State Government in such manner and through such agency as that Government may, by notification, specify. (2) Such portion of the total proceeds of the taxes levied and collected under this Act as the State Government may determine shall be deducted to meet the cost of collection of the taxes. 12. (1) The proceeds of the taxes levied and collected under this Act (which shall form part of the Consolidated Fund of the State), reduced by the cost of collection, as determined under sub-section (2) of section 11, shall, after due appropriation made by law, be applied for the purposes hereinafter specified. (2) Out of the proceeds of the taxes referred to in sub-section (1), the State Government may, if satisfied that it is necessary so to do, make, subject to such conditions as it may think fit to impose, grants to any municipal or other local authority, functioning within the Calcutta Metropolitan Area, to enable such municipal or other authority to supplement its revenue : Provided that the aggregate of the amounts paid to any municipal or other authority under this sub-section shall not exceed fifty per cent. of the amount which bears to the total amount of such proceeds the same proportion as the population in the area within the jurisdiction of such municipal or other local authority bears to the total population of the Calcutta Metropolitan Area. (3) The balance of the proceeds of the taxes referred to in sub-section (1) shall be paid by the State Government to such authority, as it may, by notification, specify and the amount so paid shall be applied by such authority,— (u) firstly, for the servicing and repayment of any loan raised such authority, with the approval of the State Government, to finance any project within the Calcutta Metropolitan Area, approved by the State Government; and (b) secondly, for distributing to— (i) any municipal or other authority within the Calcutta Metropolitan Area, or (ii) such other authority as the State Government may, by notification, specify, or (Di) any Department of the State Government, for the execution of any development project, within the Calcutta Metropolitan Area, which has been approved by the State Government. The Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1970. of 1970.] CHAPTER IV ASSESSMENT AND RECOVERY OF TAXES 13. Every dealer of specified goods shall, on or before the entry of such goods into the Calcutta Metropolitan Area, to deliver, at a notified place, to the prescribed authority a declaration (in such form and containing such particulars as may be prescribed) relating to such goods : Provided that no such declaration shall be required to be made in relation to any specified goods which are exempted by sub-section (2) of section 6, section 7 or section 8 from payment of any tax leviable under this Act. 14. (1) Where a declaration has been made under section 13 by a dealer, the prescribed authority shall, after making such verification of the specified goods as it may consider necessary, assess the tax leviable on the

en&y 'f meh goods into the Calcutta Metropolitan Area, (2) Where any dealer has omitted or failed to make declaration, as required by section 13; the prescribed •hall, after inspection and examination of the ßpecified good.ß, -zsess the tax leviable under this Aet on such goods, (3) Where any specified goods have been brought int' Ae Calcutta Metropolitan Areaa without the payrment of an' leviable thereon under this Act, the. prescribed authority ahall assess the tax leviable under this Act on such goods ana ii may also impose on the dealer, in the prescribed manner, penalty, not exceeding ten times the tax assessed by it : Provided that such assessment shall be made after inspec- Mon and verification of such goods, but where such. goods are not available for inspection and examination by reason of the fact that such goods have been disposed of, concealed or mixed with any other goods, such assessment shall be made, in such manner and within such time 'g may be prescribed, to the best of the ability ot the prescribed authority : Provided further that no penalty shall be imposed under this sub-section except after giving the dealer a reasonable opportunity of being heard. (4) When an assessment has been made under sub-section (1), sub-section (2) or sub-section (3), as the case may be, or any penalty has been imposed under • sub-section (3), thå prescribed authority shall communicate such assessment or the imposition of penalty, as the case may be, in such form as may be preicribed, to the dealer and demand immediate payment thereof. (5) An assessment made under this section. shall be without . Prejudice to any prosecution {hat may be instituted for an offenée against this Act. P"lmnt 'Short. byiød Taxes on Entry of Goods into Calcutta Metropolitan Areg Act, 1970. Act (6) The prescribed authority may, subject to such condi- tions as may be prescribed, require any dealer (a) to produce before it any accounts, registers or documents ; (b) to furnish any information relating to the stock of goods or purchases, sales or deliveries of goods by the dealer or relating to any other matter, as may be deemed necessary for the pu_rpose of this section. 15. (1) The amount of tax assessed under sub-section (1), sub-section (2) or sub-section (3) of section 14 and the of penalty imposed under sub-section (3) of that} section shall -be paid forthwith by the dealer to the prescribed authority and that authority shall, on payment of the assessed *mount of the tax and the penalty, if any, grant to the dealer a receipt showing the payment of such amount. (2) The receipt granted under sub-section (1) shall such particulars in relation to the specified goode enable the ideniification thereof. (3) Every specified goods in relation to which tax leviable under this Act has been paid in full may be taken from one place tp another throughout the Calcutta Metropolitan • Area on production of the receipt showing the payment of IQ If the d'ea.ler omits or fails to pay the whole or any part of the tax assessed under sub-section ('1), sub-section (-4 or sub-section (3) of section 14 or the amount of penalty imposed under sub-section (3) of that section, the prescribed aaætharity may seize the specified goods in rehaton to which payment has been so evaded. 17. (1) Where tax levied and collected under this Aet in respect of the entry of any specified goods into the Calcutta Metropolitan Area has been short-levied through inadvertance, error or misconstruction on the part of the prescribed authority or through mis-statement of the dealer as to the quantity or description or value of such goods or for any other reason, or, when any such tax, after having been levied and collected, has been erroneously refunded, the dealer on whom the tax was so short-levied or the person to whom such refund was erroneously made, shall pay the deficiency or repay the amount erroneously refunded to him, as the case may be, within three months from the date on which demand is made for the p4yment of the amount 80 short-levied or the amount erroneously refunded. (O Where any goods or any part thereof referred to in sub-section (1) have not been transported or removed from the notified place, the prescribed authority may, by order, prohibit the transportation or removal, as the case may be, of such goods until the deficiency In the tax has been paid in full or the amount which had been erroneously refunded is repaid • in full. The Taxes on Entry o/ good; into Cgtcuita Metropolitan Area Act, 1970. 18 of t970.1 18. Any amount of tax or penalty levied or imposed as the case may be, under this Act, which remains unpaid after a demand, shall be recovered as an arrear of land revenue

19. Where the prescribed authority is satisfied upon such proof as may be furnished to it that any specified goods, upon which tax leviable under this Act has been paid, have been exported or cgnvgyed out of the Calcutta Metropolitan Area •vvthip a period of six months from the dote of entry thereof into that Area without being 'consumed, used oi sold therein, the amount of tax levied and collected for the entry of such goods into that Area shall be refunded to the dealer by whom such tax has been paid • Provided that where any part of such goods is consumed, used or sold in the Calcutfa Metropolitan Area, the refund shall be made in respect of tha•t part of such goods as have

not been consumed, used or sold therein : Provided further • that such percentage of the tax, not exceeding five per cent., as the State Government may, by rules, specify in this behalf, may be deducted from the amount of the said refund towards the cost of collection and refund the tax. (2) The refund referred to in sub-section (1) shall not be made unless the application for the same is made within one month from the date of exportation or conveyance out of the Calcutta Metropolitan Area, as the case may be, or within such further period as the State Government may, in any special case or class of cases, allow. (3) Where any amount has been paid in excess of the tax leviable under this Act on any specified goods, the amount which has been so paid in excess shall, on the application of the dealer by whom such tax has been paid, be refunded to him either in cash or, at the option of the dealer, by the of such amount from any tax payable by such dealer under this Act : Provided that no refund shall be made under this sub-section unless the application for such refund is made within one month from the date on which the payment of the tax has been declared by the prescribed authority to be in excess of the amount leviable under this Act. (4) Every refund made under this section shall be subject to such conditions as may be prescribed. (1) The prescribed authority may, in respect of any 20, 'kind of specified goods, accept from a dealer deposit of a sum which, in the opinion of that authority, is sufficient to cover the tax leviable under this Act and estimated to be payable during a prescribed period by such dealer. (2) On acceptance of such deposit, the prescribed authority issue, in this prescribed form, a receipt showing the amount deposited. Unpaid tax to be recovered as an of land revenue. tax. Advance deposit of tax. 8 The Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1970. [President's Act (3) Subject to the prescribed conditions, the receipt referred to in sub-section (2) shall suffice authority for transportation or removal, during the prescribed period, from any notified place of a series of consignments of specified goods but, however, that the aggregate amount of the tax leviable in respect of all such consignments does not exceed the amount of the deposit. (4) Where any consignments are transported or removed under the receipt referred to in sub-section (2), the prescribed authority shall adjust against the deposit, the taxes leviable in respect of the consignments. (5) The balance, if any, of the amount of the deposit remaining at the credit of the dealer at the end of the prescribed period shall, on his application, be refunded to him or may, at his option, be credited towards any deposit in respect of any future period for which such dealer may want to make a fresh deposit. 21. (1) Where the prescribed authority has found from "B where the evidence adduced before it by the dealer that no tax is leviable under this Act on the entry of any specified goods into the Calcutta Metropolitan Area on the ground that such goods are not intended to be consumed or used or sold in such Metropolitan Area, the prescribed authority shall grant a transport pass certifying that no tax is leviable under this Act on such specified goods and every specified goods to which such transport pass relates may be taken from one place to another throughout the Calcutta Metropolitan Area on production of such transport pass. do certain for — securing compliance with the provisions of Uris Act. (2) If the whole or any part of the goods referred to in sub-section (1) is consumed, used or sold in the Calcutta Metropolitan Area, tax shall be levied and collected under this Act on so much of such goods as is consumed, used or sold in the Calcutta Metropolitan Area

CHAPTER V SEARCH AND 22. Subject to such rules as may be prescribed, the prescribed authority may, for securing compliance with the provisions of this Act or for carrying out the purposes of this Act,— (a) open any package entering the Calcutta Metropolitan Area and examine the contents thereof, with a view to ascertaining whether any tax leviable under this Act is payable for the entry of such goods into, that Area; The Taxes on Entry of Goods into Calcutta Metropolitan Area Act, 1970. 18 or 1970.1 (b) on the entry in, or at the time of the transportation or removal from, a notified place, of any goods, take samples of such goods for ascertaining whether any tax leviable under this Act is payable ; Provided that such samples shall, if practicable, be restored to the owner thereof or compensation shall be paid therefor to the owner at the market value ; (c) intercept, and search any vehicle, vessel, animal or any load carried by a person, within the Calcutta Metropolitan Area ; (d) seize any specified goods which it has reason to believe are being, or have been, transported or removed from a notified place in contravention of the provisions of this Act together with any container or other materials for the packing of such goods ; (e) detain at any notified place, any specified goods together with the container or packing thereof ; (f) enter and search any place where it has reason to believe that any stocks, accounts, registers, vouchers or other documents referred to in clause (c) of section 29 are kept, or are being kept for the time being, and if it has reason to believe that tax leviable under this Act, is being evaded, seize and detain them for so long as may

be necessary for examination or for the purposes of prosecution. 23. (1) The prescribed authority may, in respect of any Store, specified goods lawfully detained or seized by it, incur such expenditure as may be necessary for the storage of such goods for so long as they remain detained or seized. (2) The prescribed authority may, at any time after such seizure or detention, by notice issued in the prescribed manner, require the dealer whose goods have been so seized or detained to take delivery thereof before a date specified in the notice after payment of the tax due thereon, if any, together with the expenses incurred under sub-section (1), and penalty, if any, imposed under sub-section (3) of section 14. (3) (a) If the dealer fails to take delivery of such goods before the date specified in the notice, the prescribed authority may, in the prescribed manner, cause such goods to be put up at public auction for sale for cash on delivery. (b) If the prescribed authority deems the highest offer made at such a sale to be inadequate, it may adjourn the sale to some other date in the prescribed manner. Penalties. 10 The Taxes on Entry of Goods into Calcutta Metropolitan [President's Act (c) The proceeds arising from the sale shall be applied in payment, in order of priority, of— firstly, the expenses incurred by the prescribed authority under sub-section (1), • secondly, the tax payable, if any, on such goods, thirdly, the fine, if any, imposed under this Act, fourthly, the balance, if any, to the dealer of such goods on application made within one year from the date of the sale. (d) Notwithstanding any provisions to the contrary, if any specified goods lawfully detained or seized be of a perishable nature, the prescribed authority may, at any time, if it thinks fit, cause them to be sold in any manner it thinks appropriate in the circumstances, and shall apply the proceeds in the manner provided in clause (c)

CHAPTER VI OFFENCES AND THEIR TRIAL 24. (1) Whoever,— (a) omits or fails without any reasonable excuse to make the declaration referred to in section 13, or (b) evades the payment of any tax or penalty leviable under this Act, or (c) omits or fails, without any reasonable excuse, to produce any account, register or document or to furnish any information required by the prescribed authority or produces any accounts which are incorrect in material particulars or furnishes any information to the prescribed authority which is false, misleading or inaccurate, or (d) contravenes the provisions of section 29 or knowingly furnishes incorrect particulars as to the storage or disposal of specified goods, when purporting to comply with the provisions of section 29, or (e) obstructs the prescribed authority in the exercise of its powers under section 22, shall be punishable with imprisonment which may extend to six months, or with fine, or with both, and where the offence is a continuing one, with a further fine, not exceeding rupees fifty for every day, excepting the first, during which the offence continues. (2) The Court may, in addition to any fine imposed, order the confiscation of any goods seized under section 24. (3) If it be found, when any specified goods are transported or removed from any notified place, that— (a) the packages in which they are contained differ widely from the description given in the declaration made under section 18; or (b) the contents thereof have been wrongly defined or mis-stated in the declaration in relation to particulars required to be stated therein, the dealer shall be punishable with a fine not exceeding two hundred rupees. (4) All offences punishable under this Act or the rules made thereunder shall be cognizable and bailable. (5) No Court shall take cognizance of an offence under this Act or the rules made thereunder except on a complaint made with the previous sanction of the prescribed authority. 25. (1) Subject to such conditions as may be prescribed, the prescribed authority may accept from any person accused of any offence punishable under this Act or the rules made thereunder, by way of composition for such offence, payment of a sum not exceeding double the amount of the tax payable, if any, or a sum of rupees five thousand, whichever is greater. (2) If payment by way of composition is accepted under sub-section (1), no further proceedings shall be taken against the accused in respect of the offence compounded. 26. (1) If the person committing an offence punishable under this Act is a company, the company, and every director, manager, secretary or agent of the company, unless such director, manager, secretary or agent proves that the offence was committed without his knowledge or consent or that he had exercised all due diligence to prevent the commission of such offence, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly. (2) Where an offence punishable under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any other officer or person concerned in the management of the company, such other officer or person shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly. Explanation.—For the purposes of this section— (a) "company" means

a body corporate and includes a firm or other association of individuals; and (b) 'director', in relation to a, mgang 8 partner in the firm. 12 The Tax on Entry of goods into Calcutta Metropolitan Area Act, 1970. [President's Act CHAPTER VII APPEALS 27. (1) Any dealer, deeming himself aggrieved by any order passed under this Act, may, in the prescribed manner and within one month from the date of such order, appeal therefrom to such officer of Government as may be prescribed : Provided that no appeal shall be entertained by such officer unless he is satisfied that an amount equal to fifty per cent. of the tax assessed under this Act or such lesser amount as such officer may, after considering all the circumstances of the case, fix, has been deposited by the appellant. (2) The officer of Government to whom the appeal is made may, after giving the parties an opportunity of being heard and after making such further inquiry, if any, as he deems fit, pass any order, confirming, altering or annulling the order appealed against and may also pass any interim order if he thinks such interim order to be necessary : Provided that no such order in appeal shall have the effect of subjecting any person to any greater penalty than has been adjudged against him in the order appealed from. (3) An order passed in appeal under this section shall be final. The prescribed authority or the officer of Government hearing an appeal under section 27, shall, for the purposes of this Act, have the same powers as are vested in a Civil Court under the Code of Civil Procedure, 1908, 5 of 1908. while trying a suit, in respect of the following matters, namely : — enforcing the attendance of any person and examining him on oath or ; (b) compelling the production of documents; and (c) issuing commissions for the examination of witnesses

CHAPTER MISCELLANEOUS 29. Every dealer to whom a transport pass has been granted under sub-section (1) of section 21, shall maintain and make available for the prescribed authority within the prescribed time such particulars as to the storage and disposal of the specified goods as may be prescribed ; of 1860. The Tax on Entry of goods into Calcutta Metropolitan Area Act, 1970. 18 of 1970. (b) keep true accounts relating to the stock, purchases and disposal of the specified goods : Provided that if the prescribed authority is satisfied that the accounts are not sufficiently clear and intelligible for carrying the purposes of this Act it may require the dealer to keep accounts in such form as may be prescribed ; (c) make available for inspection by the prescribed authority any stocks of, or accounts, registers, vouchers or other documents relating to, such goods as may be required by the prescribed authority. Save as otherwise provided under sub-section (1) of section 30, (1) If, section (2), any servant of Government, except in the discharge of his duty as such servant, discloses any particulars learned by him in his official capacity in respect of any specified goods, he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine. (2) Nothing in this section shall apply to the disclosure of any particulars referred to in sub-section (1)— (i) for the purposes of a prosecution under the Indian Penal Code or this Act in respect of such particulars, or any preliminary inquiry for ascertaining whether such prosecution lies ; or (ii) to an officer of the Central Government or the State Government for the audit of receipts and refunds of the tax imposed under this or (iii) to an officer of the Central Government for the purpose of enabling that Government to levy or realise any tax imposed by it

31. No order passed under this Act by the prescribed authority or the officer of Government hearing an appeal under this Act not under section 27, shall be called in question in any Civil Court. in any Civil 32. No suit, or other legal proceedings shall lie against Government and no suit, prosecution or other legal proceedings shall lie against any officer or servant of Government for anything which is in good faith done under this Act or the rules made thereunder. 33. 'The State Government may, if it is satisfied that it necessary so to do in the interests of the general public exempt any specified goods or class of specified goods from any tax leviable under this Act. 14 The Taxes on Entry of goods into Calcutta Metropolitan Area Act, 1970. [President's Act 34. (1) The State Government may, subject to the power to condition of previous publication, make rules for carrying out the purposes of this Act. rules. (2) In particular, and without prejudice to the generality of the foregoing powers such rules may provide for all or any of the following matters, namely (a) the procedure for, and other matters (including provisions for payment of fees) incidental to, the disposal of appeals under section ; (b) anything which may be or is required to be prescribed under this Act. (3) In making any rule, the State Government may direct that a breach thereof shall be punishable with fine not exceeding rupees five hundred, and where the offence is a continuing one, with a further fine, not

exceeding rupees twenty-five, for every day, except the first, during which the offence continues. THE SCHEDULE & Serial No. 1 (See sections 2 and Specified goods. 2 CLASS articles of food 6) 1. 2. 3

4. Coffee, coffee seeds Dates, dry wet Edibles—Rate of tax. 3 and drink 2 paise per kilogram. 75 paise per 50 kilograms. 50 paise per 50 kilograms. 6 per cent. ad valorem (1) cent. ad valorem for fruits). (a) (c) (d) (e) (g) (h) (i) bacon, ham baking powder, curry powder .. biscuits, cakes, chocolates butter, table butter, margarine, edible animal fat canned fish cheese cocoa, cocoa beans confectionery foods of all sorts .. lard, other Do. Do. Do. Do. Do. fFood colours, food essences, of all kinds fruit juices. Other beverages Serial No. Specified goods. 2 1 5. 6. 7. 8. 9. 11. 12. (Z) fruits, dried or preserved, excluding fresh fruits. (m) glucose, dextrose, any fruit sugar, glucose of au (#hgr kinds.. (n) honey . (o) jam_s, jellies (p) malt exfrmt (q) meat, fresh or preserved, for whatever use (r) milk, condensed or preserved (excepting whole milk, toned milk, skimmed milk powder). (8) milk cream, mawa, kheer; chakka, chhana, curd. (t) nrits, excluding betel nuts (u) oilman stores (except edible oils) (v) papad (w) pickles (c) preserved provisions (y) saccharin (z) all kinds of food or drink not specifically provided for, not being fresh fruits, veget- ables or uncanned fish. Ghee Grain, flour, pulses, cereals of all sorts, including gavar, paddy parched grain, soya bean : Provided that wheat or rice weighing up to 10 kilograms when carried as headloads shall be exempted from the tax leviable under this Act. Saffron (a) Sugar (b) Gur of all sorts Vanaspati, hydrogenated oils Wines, spirits, CLASS 11. Buffaloe8, cows, horses, oxen, calvas —Animal8 Goats, lamI:8, Sheep, kids of goats, lambs or 8sheep Pigs Arw \$970. Rate of tax. 3 6 percentd ad valorem "d •dotem for dry fruits. Do. Do. Do. Do. Do. Do. Do. Do. Do. Do. Do. Do. Rs.4 per 50 kilognm.B. 15 paise per 50 kilogralllB> 7 per cent. ad valorm. 75 paise per 50 kilogrann 20 paise per 50 kilogran:g,. Rs.4 per 50 kilogram.B*. 7 per cent. vai•m. Rs.2 head (50 per for calves). 25 .paise per head. d) per Thi T aces on Entry of Gobd8 into Calcutta Metropolitan Area Act, 1970. Serial No. 1 Specified goods. 2 [President'S Rate of tax. •3 CLASS III.—ArticL8 for industrial use and articles used for fuel, lighting, washing and polishing for industrial use and articles used for fuel 14

125. Charcoal, coal; coke Industrial alcohols, denatured spirit, methylated spirit.Mineral oils of all sorts—I- (g) (i) Aviation spirit, diesel oil, petrol (ii) furnace oil (iii) lubricating oil of all kinds (it') mava oil (v) natural gasoleno (vi) oils used as insecticides .. (vii) paints, solutions, compositions (viii) petroleum products sevasol (z) solvent oil (Zi) spindle oil (zii) Turkey red oil, bye-products of mineral oils. (ziii) white oils (c;v) other fuel oils : Provided that nothing hereinbefore sconiained shall" include kerosene and crude oil. '(b) orude oil (c) grease, petroleum jelly Re.l per metric. tonne. 3 per cent. ad valorem. 2 paise per litre. Do. Do. Do. Do. Do. Do. Do. Do. Do. Do. Do. Do. 1 paisa per 4 litres. 2 per cent. ad valorem. The Taca on Entry of GoÖd8 into. Calcutta Metropolitan Area Act, 1970. 18 1 17. 18. 19. 20. 21. 22. 24

25. Specified goods.used for lighting Rate of tax. 3 Articles for electric or gas lighting Calcium carbide Chandeliers, chimneys, electric bulbs, globes Crackers, fireworks, their components, safety fuses. Inedible vegetable oils Oilseeds of inedible oils 2 per cent, ad valorem 3 per cent. ad valorh, 2 per cent. ad valorénw 5 per cent. ad valorm. Rs. 2 Pér 50 kilograms. (Rs.l •50 per 50 k.Uog•om8 castor oil). pai30 per 50 C—Article8 u8ed for washing and polishing Alum, caustic soda, phenyl, potash, refined Balt- petre, ritha, saline substances, ehikekai, soda, washing soda, other substances, not being soaps, used for washing clothes, floors, utensils Boot polish, metal polish Soap of all kinds 25 paise per 50 2 per cont. ad valorem. 2 per cent. ad vdorem. CLASS uged in the con8truction of buildings, roada and other eiructuree and articles made of wood or cane. Agra stone, clinker, emery stone or. powder, 26. 27. 28. 29. 30. 31. flooring stone, stone for building, stone chips Asbestos cement sheets Asphalt, bitumen, coal ash, coal tar, manganee Bricks , fire bricks, glazed bricks Gmeå of all sorts Cqntent pipes, China pipes, earthen pipes 7 paise per 50 kilogrqs (2 paise per 50 kilograms for rubblet. 4 paise per 50 kilograms for Btone metal. 1 •5 paise per 50 kilograms for stone powder). 2 per cent. ad valorem. 7 paise per 50 kilograms (2 paise per 50 kilograms for rubblet. 4 paise per 50 kilograms for stone' metal. 1 •5 paise per 50 kilograms foe stone powder). 2 per cent. ad valorem. Rs.2 per metric tonne. 2 per cent. ad valorem. Etatrg Gads into Calcutta Aree 1970. Serial No. Specified goods. 2 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 1 Chalk powder China mosaic chips Glass, g}asSware, chinaware, enamelware, all kinds of crockery used for construction or decoration of building Marble pieces Mosaic marbles [Presi"t's A't Rate of tax. 3 7 paise per 50 kilograms (2 paise per 50 kilograms for rubblét. 4 paiSe per 50 kilograms för stone metal. 1 •5 paise per 50 kilograms for stone powder). 2 per cent. ad valorem. 2 per oent. ad valorøm, 2 per cent. ad vatorem. 2 per cent. ad ealorem. Paints, distemper, colour washes used for painting buildings, boiled linseed oil, red

oxide, turpentine, varnish, zinc oxide 2 per cent. ad valorem. Plywood, hard boards, magonite, soft boards, any other kind of wood of whatever prepared by artificial process, made thereof Roofing felt . 4 per cent. 1 per cent. Sanitary fittings, metal valves, brass cocks, their 2 per cent. fittings Tiles, flooring tiles, mosaic tiles, roofing tiles of all kinds; terrazzo tiles 2. cent. (a) Timber, bauls, cane 5 per cent. ad valorem. (b) Doors, frames, furniture, pegs, staircases, windows, other articles made of timber, bauls, cane (c) Sandalwood, articles made of such wood Yellow earth, earth of any other kind except red earth Do. 7 paise per 50 kilograms. CLASS V.—Articles of personal use, household goods, perfumes and toilet requisites A.—Articles of personal use 4, (a) Beads of all sorts (b) Broaches, hairpins, garters, suspenders (c) Glass bangles (d) Laces, tapes (e) Imitation ornaments (f) Imitation pearls, articles jewellery 2 per cent. ad valorem. Do. Do. 3 per cent. ad valorem. of imitation 2 per cent. ad valorem. Total of goods into Calcutta Metropolitan Area 444 1940. n "19701 Serial No. 1 Specified goods. 2 goods 45. 46. 47. 48. (a) Bakelite, bakelite goods (b) Celluloid, celluloid articles (c) Crockery of all sorts (d) Embroidery articles (e) Forks, spoons, cutlery of all kinds (f) Glass, glassware, bottles, chinaware, earthen ware, porcelainware (excluding articles used for construction or decoration of buildings) (g) Hardware articles . (h) Locks, keys (i) Needles of. sort* Plastic, plastic goods, (El Bings of wood, rings of metal (J) 'Scissors, knives, penknives (n) Stoves, petromax, their parts and (D) Toys of all kinds C.—Perfumes Rate of tax. 3 2 per cent. ad valorem. Do. Do. Do. (a) Aromatic chemicals, scents, materials, perfumery of Ends (b) Incense sticks D.—Toiletries (a) Blades, razors, safety razors b) Brushes, combs, looking glasses {c) Hair oil, perfumed oils (d) Pomade (e) Shaving cream, shaving Toothpaste, tooth powders (g) Toilet requisites of all other kinds 2 per cent. ad valorem. Do. requisites CLASS VI.—Tobacco (a) Cigar cases, cigarette cases (b) Cigar holders, cigarette holders (c) Cigarette lighter (d) Cigarette paper (e) Hukka, smoking requisites (f) Smoking pipes (g) Tobacco cases, pouches 2 per cent. ad valorem. Do. Do. Do. Do. Do. Do. roqu"itea 3 per cent. ad valorem. Do. 20 The Tazuo on Entry of goods into Calcutta Metropolitan Area Act, 1970. Serial No. 1 Specified goods. 2 [President's ACI Rate of tax. 3 CLASS VII.—Leather goods, cotton, yarn and threads of all sorts and starching and dyeing materials, leather and of leather and rubber goods 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60

61. Cotton, ginned or unginned Cotton waste, hard waste, yarn Hides, skins Jute RS.2 per bale. 25 paise per 50 kilogram. 1 per cent. ad valorem. Re.1 per bale of 180 kilogram Leather, including bags, boxes, chappals, harness, saddles, sandals, shoes, slippers, straps, all other articles made of leather 1 Piece-goods of artificial materials, hemp, linen, silk, synthetic materials, wool, articles made up purely or partly of any of the above materials not otherwise specified 1 Raw or unspun wool, coconut and fibres, hemp, rope, articles made thereof 1 Rubber; rubber goods, gutta-percha, articles made thereof, wholly or partly, rubber solution, raw rubber, 1 per cent. ad valorem. per cent. ad valorem. per cent. ad valorem. (1/2 cent. ad valorem for heavy rubber). Rubber tyres, rubber tubes 2 per cent. ad valorem. Starches of all sorts, farina starches, sago rice, sago flour, sizing oils, sizing materials, tallow, tamarind powder, tapioca, tapioca flour, such of all sorts Yarn of all sorts 50 paise per 50 kilograms. 1 per cent. ad valorem. 1 per cent. ad valorem. CLASS VIII.—Metals and alloys Instruments, apparatus and appliances and parts thereof— (a) cine projection machinery, their components, spares, materials used therein 2 per cent. ad valorem. (b) clocks, watches, their spares (c) optical goods, their spares and accessories 1 per cent. ad valorem. (d) photographic machinery, photo goods and materials, their components and spares 2 per cent. ad valorem. (e) radios, radiograms, television sets or apparatus, loudspeakers, gramophones, amplifiers, wireless goods, their components and spares (f) scientific appliances (g) sewing machines, their spares . (h) surgical instruments, hospital requirements, their spares and accessories . (i) surveying apparatus 1 per cent. ad valorem. 2 per cent. ad valorem. 1 per cent. ad valorem. 2 per cent. ad valorem. The Taxes on Entry of goods into Calcutta Metropolitan Area Act* 1970, 21 18, of 1970.1 Serial No. 1 Specified goods. 2 62. 63. 4. (j) typewriters, their spares (k) all other kinds of apparatus, appliances and spares Iron and steel— (a) blooms, billets, slabs (b) pig iron structural— (i) angles, equal or unequal (ii) bars, rods (iii) black or galvanised sheets, plain or corrugated. (iv) bolts, nuts, rivets, washers, such other articles . (v) bulbs or toe (vi) channels (vii) fishplates for light rails . (viii) hoops, strips) joists i) light rails (xii) pipes (xiii) plates, ordinary mild steel including boiler and high tensile ship building or bullet proof (xiv) shell, steel ingots, blooms, billets, bars (civ) spring steel, vehicular or flat bars (cv) wire, barbed, telegraph or other kinds of black or galvanised (xvi) wire nails Iron and steel— any other articles manufactured from iron or steel other than cutlery, hardware, machines or machine parts

not specifically provided for Iron and steel—scrap 5. Machinery, their components and spares— (a) agricultural machinery, their parts (b) (i) electrical domestic appliances (ii) electrical fittings, electrical materials (iii) electrical machinery of all kinds, alter-nators, control switch gear, dynamos, generators, motors, transformers, turbo-generating sets (iv) electric goods including batteries, cells, copper strips, horn electric electric machinery for generation, trans- mission and disfribution, motors, gene- rotors, their components and their spares Rate Of tax. 3 2 per cent. ad vatorem. Do. Rs.6 per metric tonne. Do m. Do. Do. Do. Do. Do. Do. Rs.6 per metric tonne. Rs.6 per metric tonne. 2 per cent. ad valorem. Do. Do. Do. Do. 22 The races on Entry of Goods into Calcutta Metropolitan Areo Act, 1970. Serial No. 1 Specified goods. 2 (c) oil engines, diesel engines, gas engines, petrol engines, steam engines, machines worked by hydraulic pressure, their parts (d) printing press machines, their spares (e) tools of all kinds (f) any other machinery, its components and spares not specifically provided for Non-ferrous metals, that is to say, aluminium, brass, copper, German silver, lead, stainlesp steel, tin, zinc, their alloys, wires, wares and [President'S Act Rate of tax. 3 2 per cent. ad valorem. Do. Do. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. Re.l per 50 kilograms. sheets, ingots and circles Vehicles— 3 per cent. ad valorem. (a) motor cars, motor cycles, chassis, lorries . (b) bicycles, carriages, all other kinds Of vehicles, their components and 2 per cent. ad valorem. spares CLASS IX.—MüceZZaneoug Chinaware, porcelainware, electric insulators not otherwise specified (a) Cinema films, all films raw (b) Cinema film processed and reels 2 per cent. ad valorem. Rs. 4 per 300 metres. Dyes, indigo, tans, all colouring matter, including 2 per cent. ad valorem. printing pastes, inks. Lac, cork, articles made thereof I per cent. ad valorem. Mill stores, gin stores, including crucibles, cotton ropes. Molasses Paper— 2 per cent. ad valorem. 75 paise per metric tonne. (a) cardboards, strawboards, greyboards, mill- boards 50 paise per 50 kilograms. (b) newsprint (c) all kinds of paper of whatever composition and thi6kness Photographic chemicals, films, mounts Sculptured articles of clay, •metal Stone ,wood, Do. 2 per cent. ad valorem. 2 per cent. ad valorem. other articles and earthenware EcpZanation.—For the purpose of ascertaining the amount of any tax leviable unde this Act, value of any specified goods shall be determined in such manner and in accor dance with such criteria as may be prescribed. The Taces on Entry of Goodg into Calcutta Metropolitan Area Act, 1970. 18 of 1970.1 Reasons for the enactment 23 For some time past, the question of water-supply, disposal of garbage, Improvement of bustees and other slums, easing of transport diffculties and improvement of bustees and other slums, easing of transport diâculties and the everyday life of Calcutta and its surrounding areas. These serious problems have been engaging the attention of the State Government for sometime but no action could be taken so far on an adequate scale for. want of resources. The Corporation of Calcutta and the local bodies in the surrounding areas who are ordinarily required to look after these problems could not also take any concrete steps in this regard for paucity of resources and other reasons

2. The object of the present Bill is to provide for the levy of taxes on the entry of goods of certain kinds into the Calcutta Metropolitan Area as defined in Calcutta Metropolitan Planning Area (Use and Development of Land) Control Act, 1965, for consumption, use or sale therein from any place outside that Area, at such rate, not exceeding the rate specified in the corresponding entry in column 3 of Schedule to this Bill and also provide for collection of such taxes through such agency as the State Government may, by notification, specify. Out of the proceeds of the taxes, the State Government would give grants to the Municipal and other local bodies in the Calcutta Metropolitan Area, subject to prescribed conditions, to enable them to supplement their revenues and such grant to individual local body will be subject to maximum of 50 per cent. of the amount which bears to the total amount of such proceeds the same proportion as the population in its area bears to the total population of the Calcutta Metropolitan Area. The remaining funds will be handed over by the State Government to a separate Authority proposed to be set up for one or more of the following purposes in the order indicated below : — (a) for repayment of any loan and ilfterest thereon which may be raised by such authority with the approval of the State Government to finance any development project approved by the State Govern- ment within the Calcutta Metropolitan Area; and (b) for distribution to the Calcutta Corporation or other local authority within the Calcutta Metropolitan Area or such other authority as the State Government may by notification specify or any Department of the State Government for executing any develop- ment project approved by the State Government within the Calcutta Metro-politen Area

3. Provision has been made in the proposed Act for necessary exemption from tax on goods belonging to Government or goods meant Tor export, etc. The proposed Act will also provide for

exemption from the- tax on entry of 24 fihe Taxes oh Entry Of goods into Calcutta Metropolitan Area Act, 1970. president'S Act 18 of 1970.] personal luggage of passengers if the value or the number or quantity thereof does not exceed the prescribed amount or limit under the rules to be framed

4. The Committee constituted under the proviso to sub-section (2) of section 3 of the West Bengal State Legislature (Delegation of Powers) Act, 1970 (17 of 1970), has been consulted before enactment of this measure as a President's Act.VBGP-70/71-2484A*7500

