

WEST BENGAL APPROPRIATION (NO. 2) ACT, 1993

West Ben. Act VIII of o GOVERNMENT OF WEST BENGAL LAW DEPARTMENT Legislative West Bengal Act 1 of 1994 THE WEST BENGAL TAXATION TRIBUNAL (AMENDMENT) ACT, 1994. [Passed by the West Bengal Legislature.] [Assent of the Governor was first published in the Calcutta Gazette, Extraordinary, of the 28th February, 1994.1 [28th February, 1994.] An Act to amend the West Bengal Taxation Tribunal Act, 1987. WHEREAS it is expedient to amend the West Bengal Taxation Tribunal Act, 1987, for the purpose and in the manner hereinafter appearing; 1987. It is hereby enacted in the Forty-fifth 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 Tribunal (Amendment) Act, 1994. (2) It shall be deemed to have come into force on the 7th day of September, 1993

2. In the West Bengal Taxation Tribunal Act, 1987 (hereinafter referred to as the principal Act), in section 8,—(1) in sub-section (7),— (a) in the proviso, for the words, letters and brackets "dispense with the requirement of clause (b)", the words, letters and brackets "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" shall be substituted; (b) after the proviso, the following proviso shall be inserted "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."; Short title and commencement. Amendment Of section 8 of West Ben. Act VIII of 1987. The West Bengal Taxation Tribunal (Amendment) Act, 1994. [West Ben. Act 1 of 1994.] Repeal and savings (Section 3.) (2) after sub-section (7), the following sub-sections shall be inserted:— "(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 (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.". 3. (1) The West Bengal Taxation Tribunal (Amendment) Ordinance, 1993, is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have validly done or taken under the principal Act as amended by this Act. 2 West Ben. Ord. 111 of 1993,