

WEST BENGAL MOTOR SPIRIT SALES TAX ACT, 1974

O GOVERNMENT OF WEST BENGAL LEGISLATIVE DEPARTMENT West Bengal Act X1 of 1974 THE WEST BENGAL MOTOR SPIRIT SALES TAX ACT, 1974. [Passed by the West Bengal Legislature.] [Assent of the Governor was first published in the Calcutta Gazette, Extraordinary, of the 26th March, 1974.] [26th March, 1974.] 1 An Act to repeal and re-enact the law relating to imposition of tax on sales of motor spirit in West Bengal WHEREAS it is expedient to repeal and re-enact the law relating to imposition of tax on sales of motor spirit in West Bengal; It is hereby enacted in the Twenty-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 Motor Spirit Sales Tax Act, 1974. (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

2. In this Act, unless the context otherwise requires,—(a) "dealer" means any person who sells motor spirit manufactured, made or processed by him in West Bengal, or brought by him into West Bengal from any place outside West Bengal or obtained by him in West Bengal otherwise than by purchase and includes the manager or agent of any person who resides outside West Bengal and sells such motor spirit in West Bengal; (b) "motor spirit" means any liquid or admixture of liquids which is ordinarily used directly or indirectly as fuel for a motor vehicle or stationary internal combustion engine; Explanation.—In this Act, the expression "motor vehicle" includes any means of carriage conveyance or transport, by land, air or water; (c) "prescribed" means prescribed by rules made under this Act; 33 Short title, extent and commencement. Definitions. The West Bengal Motor spirit sales Tax Act, 1974. [West Ben. Act (Sections 3, 4.) (d) "sale price" means the amount payable to a dealer as valuable consideration for the sale of motor spirit, less any sum allowed as cash discount according to ordinary trade practice, but including any sum charged for anything done by the dealer in respect of the motor spirit at the time of, or before, delivery thereof, other than the cost of freight or delivery, when such cost is separately charged; (e) "turnover of sales", used in relation to any period, means the aggregate of the sale prices or parts of sale prices received and receivable by a dealer during such period, after Taxing authority. Liability to payment of tax. deducting the amount, if any, refunded by the dealer in respect of any motor spirit returned by the purchaser within three months from the date of sale and the amount, if any, charged separately as tax under this Act by such dealer. 3. (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 and the State Government or the prescribed authority, as the case may be, may specify the area or areas over which the persons so appointed shall exercise jurisdiction. (3) Any power, duty or function, of the prescribed authority may be delegated to the persons appointed under sub-section (2) in accordance with such rules as may be made by the State Government. (4) The prescribed authority and the persons appointed under sub-section (2) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code. 4. (1) Subject to the provisions of this Act, there shall be paid to the State Government a tax charged on all sales by a dealer of motor spirit and levied at the rates specified in sub-section (2). (2) The rate of tax on different kinds of motor spirit specified in column 1 of the following Table shall be as specified in the corresponding entries in column 2 of that Table:— TABLE Act 45 Of 1860. Kind of motor spirit 1 1. Motor spirit, required for use as fuel in aircrafts, which has a flashing point below 24.4 degrees Centigrade. Rate of tax 2 Nine per centum of the turnover of sales. 34 X1 of 1974.] Ben. Act V of 1941. The west Bengal Motor spirit sales Tax Act, 1974. (Section 5.) Kind of motor spirit 1 2. Motor spirit, required for use as fuel in aircrafts, which has a flashing point at or above 24.4 degrees Centigrade

3. Motor spirit, other than motor spirit required for use as fuel in aircrafts, which has a flashing point at or above 24.4 degrees Centigrade

4. Any other kind of motor spirit. Rate of tax 2 Twenty-five per centum of the turnover of sales. Thirteen per centum of the turnover of sales. Ten per centum of the turnover of sales. (3) Notwithstanding anything contained in sub-section (1), any stock of motor spirit held, at the commencement of this Act, by any retail dealer licensed under the Bengal Motor Spirit Sales Taxation Act, 1941, in respect of which no tax has been paid under that Act, shall be charged to tax under this Act on sales thereof at the same rates as

specified in sub-section (2), as if such retail dealer is a dealer under this Act and all the provisions of this Act, including provisions relating to submission of returns, assessment, penalties and recovery of taxes, shall apply accordingly in respect of such sales. 5. (1) No tax shall be levied under this Act on the sale of any motor spirit in respect of which such tax has already been paid. (2) Subject to such conditions as it may impose, the State Government may, if it is necessary so to do in the public interest, by notification in the Official Gazette, exempt any specified sale or category of sales from payment of the whole or any part of the tax payable under the provisions of this Act. (3) If the prescribed authority has reason to believe that there has been a breach of the conditions subject to which an exemption was granted, the prescribed authority shall, in the prescribed manner after giving the person concerned an opportunity of being heard, assess the amount of tax due and direct the person to pay the tax so assessed into a Government Treasury or the Reserve Bank of India by such date as may be specified in a notice issued for this purpose and the date to be so specified shall be not less than fifteen days from the date of service of such notice: 35 Exemptions. The West Bengal Motor Spirit Sales Tax Act, 1974. [West Ben. Act Registration of dealers. (Section 6.) Provided that the prescribed authority for reasons to be recorded in writing may extend the date of such payment or allow the person to pay the tax due by instalments. (4) Any amount of tax which is not paid by the person concerned in accordance with the provisions of sub-section (3) shall be recoverable from him as an arrear of land revenue: Provided that the provisions of sections 9 and 10 of the Bengal Public Demands Recovery Act, 1913, shall not apply to a proceeding for recovery of any tax referred to in this sub-section. 6. (I) No person shall, after the commencement of this Act, carry on business in motor spirit as a dealer unless he has been registered as such and possesses a registration certificate issued under this Act: Provided that persons carrying on such business at the commencement of this Act shall be allowed time up to two months from such commencement to obtain such registration Certificate though, however, he will be liable for payment of tax under sub-section (1) of section 4 from the date of commencement of this Act: Provided further that a retail dealer granted licence under the Bengal Motor Spirit Sales Taxation Act, 1941 and liable to pay tax under sub-section (3) of section 4 of this Act may carry on business in motor spirit under the said licence till any stock of motor spirit with such dealer in respect of which no tax has been paid under the Bengal Motor Spirit Sales Taxation Act, 1941, is sold or otherwise disposed of and the said licence shall be deemed to be a certificate under this Act till such stock is sold or otherwise disposed of. (2) Application for registration under this Act for carrying on business in motor spirit as a dealer shall be made to the prescribed authority in such form as may be prescribed. (3) If the authority referred to in sub-section (2) is satisfied that an application for registration is in order he shall grant a certificate to the applicant and every such certificate shall be in the prescribed form and contain the prescribed particulars and shall be subject to the prescribed conditions. (4) Subject to such conditions as may be prescribed, the certificate granted under this section may be suspended or cancelled by 36 Ben, Act 111 of The West Bengal Motor Spirit Sales Tax Act, 1974. XI of 1974.1 (Sections 7, 8.) the authority which granted it after allowing its holder an opportunity to show cause against such suspension or cancellation,— (a) if there is any contravention of any of the provisions of this Act or any breach of the conditions subject to which the certificate was granted, or (b) if the holder of the certificate has ceased to carry on business as a dealer or has sold or otherwise transferred his interest in the business in respect of which the certificate was granted. (5) The holder of a certificate shall not be entitled to compensation for any loss or damage suffered by him as a result of suspension or cancellation of the certificate under sub-section (4)

7. The prescribed authority may, subject to such rules as may be prescribed, and for good or sufficient reasons, demand from a dealer reasonable security for proper payment of the tax payable by him under this Act.

8. (1) Every dealer liable to pay tax under this Act shall in respect of his business in motor spirit submit every month to the prescribed authority a correct return in the prescribed form and by the prescribed date showing— (i) the quantity of motor spirit manufactured, made, processed or brought into West Bengal from any place outside West Bengal or obtained in West Bengal otherwise than by purchase, by him during the preceding month; Demand of security. Submission of returns and payment of tax. (ii) (iii) (iv) (v) (2) the quantity sold by him during such month; the quantity liable to be charged to tax under this Act during such month; the sale-price and turnover of sales in respect of the quantity referred to in clause (iii) during such month; such other particulars as may be prescribed. Before submitting the return referred to in sub-section (1) in each month, the dealer shall pay into a Government

Treasury or the Reserve Bank of India, the full amount of the tax due under this Act in respect of the motor spirit sold by him and liable to tax under this Act during the preceding month according to such return, and furnish along with the return a receipt from such Treasury or Bank showing payment of such amount. 37

Assessment of tax. The West Bengal Motor Spirit Sales Tax Act, 1974. [West Ben. Act (Section 9.) (3) If any dealer discovers any omission or other error in any return furnished by him, he may at any time before the date prescribed for the furnishing of the next return by him furnish a revised return and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing payment in the manner provided in sub-section (2) of the additional amount. 9. (1) If no returns are furnished by a dealer in respect of any period by the prescribed date, or if the prescribed authority is not satisfied that the returns furnished are correct and complete, the prescribed authority shall proceed in such manner as may be prescribed to assess to the best of its judgement the amount of the tax due from the dealer and in making such assessment, shall give the dealer a reasonable opportunity of being heard; and in the case of failure by a dealer to submit in respect of any period a return accompanied by a receipt from a Government Treasury or the Reserve Bank of India, as required under sub-section (2) of section 8, by the prescribed date, the prescribed authority may, if it is satisfied that the default was made without reasonable cause, direct that the dealer shall pay by way of penalty in addition to the amount of the tax so assessed a sum not exceeding one and a half times that amount. (2) No assessment under sub-section (1) shall be made after the expiry of four years from the end of the period in respect of which the assessment is made: Provided that when a fresh assessment is required to be made in pursuance of an order under section 17 or in pursuance of any order of any Court, such fresh assessment may be made at any time within four years from the date of such order. Explanation.—In sub-sections (1) and (2) "period" means any period not exceeding twelve months. (3) In computing the time limited by sub-section (2) for making any assessment under sub-section (1), the period during which the prescribed authority is restrained from commencing or continuing any proceeding for such assessment by an order of an appellate or revisional authority or any Court shall be excluded. (4) The amount of tax— (a) due where the returns are furnished without receipt showing full payment thereof, or 38 The West Bengal Motor Spirit Sales Tax Act, 1974. XI of 1974.1 (Section 9.) (b) assessed under sub-section (1), less the sum, if any, already paid by the dealer in respect of the said period, shall, together with any penalty that may be directed to be paid under the provisions of sub-section (1), be paid by the dealer into a Government Treasury or the Reserve Bank of India by such date as may be specified in a notice issued by the prescribed authority for this purpose and the date to be so specified shall be not less than twenty days from the date of service of such notice: Provided that the prescribed authority may, in respect of any particular dealer and for reasons to be recorded in writing, extend the date of such payment or allow such dealer to pay the tax due and the penalty, if any, by instalments. (5) Any amount of tax or penalty which is not paid by the dealer concerned in accordance with the provisions of sub-section (4), shall be recoverable from him as an arrear of land revenue: Provided that where security has been furnished by a dealer in pursuance of a demand under section 7 the prescribed authority may, for good and sufficient reasons, realise any tax or penalty remaining unpaid as aforesaid or part thereof by ordering forfeiture of the whole or any part of the security: Ben. Act III of 1913. Provided further that the provisions of sections 9 and 10 of the Bengal Public Demands Recovery Act, 1913, shall not apply to any proceedings for recovery of any tax or penalty referred to in this sub-section. (6) Where any proceedings for the recovery as an arrear of land revenue of any tax or penalty remaining unpaid have been commenced under sub-section (5) and the amount of tax or penalty is subsequently modified, enhanced or reduced in consequence of any assessment made or order passed on appeal, revision or review under section 17, the prescribed authority may in such manner and within such period as may be prescribed inform the dealer and such authority by whom or under whose order the recovery is to be made as may be prescribed in this behalf and thereupon such proceedings may be continued as if the amount of tax or penalty as so modified, enhanced or reduced had been substituted for the tax or penalty which was to be recovered under sub-section (5). (7) Where any dealer is in default in making payment of any tax payable under this Act after the assessment of such tax has been made and the date for the payment thereof has expired the prescribed 39 The West Bengal Motor Spirit Sales Tax Act, 1974. [West Ben. Act Refunds. Maintenance of accounts, furnishing of information, inspection, search and seizure. (Sections 10, 11.) authority may, in the prescribed manner by notice issued in this behalf, direct that in addition to the amount of arrears of such tax, such further sum not exceeding double

the amount of tax, as the prescribed authority may specify in the notice shall be paid by the dealer by way of penalty, by such date as may be specified in the notice, and the amount of any such tax or penalty which remains unpaid after the date so specified in the notice shall be recoverable as an arrear of land revenue: Provided that if the prescribed authority is satisfied that the default in making payment of the tax has been due to circumstances beyond the control of the dealer, it may, by order recording reasons for so doing, exempt the dealer from payment of any penalty: Provided further that the provisions of sections 9 and 10 of the Bengal Public Demands Recovery Act, 1913, shall not apply to any proceedings for recovery of any tax or penalty referred to in this sub-section. (8) Any assessment made under this section shall be without prejudice to any prosecution instituted for an offence under this Act

10. The prescribed authority shall, in the prescribed manner, refund to a dealer applying in this behalf any amount of tax or penalty paid by such dealer in excess of the amount due from him under this Act, either by cash payment or, at the option of the dealer, by deduction of such excess from the amount of tax due in respect of any other period: Provided that no refund shall be made unless the claim for the same is made within twelve months from the date of the assessment of tax or the date of the imposition of penalty or within six months from the date of any final order passed on appeal, revision or review under section 17, whichever period expires later.

11. (1) Every dealer shall— (a) keep true accounts of motor spirit manufactured, made or processed by him, or brought by him into West Bengal from any place outside West Bengal or obtained by him in West Bengal otherwise than by purchase, and of turnover of sales, and if the prescribed authority is satisfied that such accounts are not sufficiently clear and intelligible, it may require the dealer to keep accounts in such form as may be prescribed (b) furnish any information that may be required by the prescribed authority in order to enable it to carry out the purposes of this Act; 40 Ben. Act 111 of The West Bengal Motor Spirit Sales Tax Act, 1974. of 1974.] (Sections 12, 13.) (c) make available for inspection by the prescribed authority any accounts, registers, vouchers or other documents relating to the manufacture, making, processing, obtaining, import, sale or purchase of motor spirit or matters connected therewith, as may be required by the prescribed authority. (2) (a) The prescribed authority may, in accordance with such rules as may be prescribed, enter and search any place where it has reason to believe that the dealer keeps, or is for the time being keeping, any accounts, registers, vouchers or other documents referred to in clause (c) of sub-section (1) and, if necessary, inspect, take copies, seize or retain them for so long as may be necessary for examination or for the purpose of any prosecution; (b) Subject as aforesaid, the prescribed authority may enter and search at any time any building, vessel, vehicle or place in which it has reason to believe that any dealer carries on business or keeps any stock of motor spirit. Explanation.—The prescribed authority may, while entering and searching any place referred to in clause (a) of this sub-section, break open any door or window, or any almirah or safe or container in which it has reason to believe that the dealer keeps, or is for the time being keeping, any accounts, registers, vouchers or documents in relation to his business. 12. (1) No person carrying on business in motor spirit as a dealer shall sell or otherwise dispose of such business or any part thereof except to a person possessing a certificate under this Act to carry on such business. (2) If any person carrying on any such business sells or otherwise disposes of such business or any part thereof he shall within fourteen days from the date thereof inform the prescribed authority and if any such person dies, his legal representative shall, in like manner, inform the said authority. (3) When the ownership of the business in motor spirit of a dealer is transferred absolutely by sale or otherwise, or transferred by way of lease any tax payable under this Act in respect of such business by such dealer which remains unpaid at the time of transfer shall be payable by the transferee

13. No person to whom any returns under this Act are submitted or who makes an inspection or seizure under section 11 shall, save with the previous sanction of the State Government, disclose any
41 Transfer of business. Returns, etc., to be confidential. The West Bengal Motor Spirit Sales Tax Act, 1974. [West Ben. Act (Section 14.) information obtained from any such return or inspection or seizure, otherwise than departmentally or for the purpose of a prosecution under the Indian Penal Code in respect of any such return, or of any account, voucher or other document inspected, or for the purpose of a prosecution under this Act, or for the purpose of audit of receipts and refunds of tax imposed under this Act or any other law for the time being in force. Act 45 of 186 Offences and penalties. 14. (1) (a) (b) (c) (d) Whoever— carries on business as a dealer without furnishing the security demanded under section 7; or submits a false return; or fails when required so to do under clause (a) of sub-section (1) of section 11, to

keep prescribed account or refuses to comply with any requirement made of him under clauses (b) and (c) of sub-section (1) of section 11 ; or neglects to furnish any information required by sub-section (2) of section 12, shall be punishable with simple imprisonment which may extend to six months or with fine which may extend to two thousand rupees or with both and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence. (2) Whoever carries on business as a dealer in contravention of sub-section (1) of section 6 shall be punishable with simple imprisonment which may extend to six months or with fine which may extend to ten thousand rupees, or with both, and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of the continuance of the offence. (3) Whoever wilfully attempts in any manner to evade or defeat any tax imposed under this Act shall, in addition to any other penalty provided by any other law for the time being in force, be punishable with imprisonment of either description for a term which may extend to two years or with fine which may extend to ten thousand rupees or with both. (4) Whoever knowingly produces incorrect accounts, registers or documents or knowingly furnishes incorrect information, shall be punishable with imprisonment of either description for a term which may extend to two years or with fine which may extend to ten thousand rupees or with both. (5) Whoever obstructs any officer making inspection or a search or seizure under section 11 shall be punishable with imprisonment of either description for a term which may extend to three months or with fine which may extend to five hundred rupees or with both. (6) Whoever abets any of the offences mentioned in sub-sections (2) to (5), shall, if the offence is committed in consequence of the abetment, be punished with the punishment provided for the offence. (7) No Court shall take cognizance of any offence under this Act or under any rule made thereunder except with the previous sanction of the prescribed authority, and no Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try such offence. (8) The offences punishable under this Act shall be cognizable and non-bailable. 15. • (1) Subject to such conditions as may be prescribed, any person alleged to have committed an offence under any of the clauses other than clauses (a) and (b) of sub-section (1), and sub-sections (2), (3), (4) and (6), of section 14, or under any rule made under this Act, may either before or after the commencement of any proceedings against him in respect of such offence, at his option, compound such offence by paying to the prescribed authority such sum not exceeding fifty thousand rupees as may be determined by the prescribed authority. (2) On payment in full of such sum as may be determined by the prescribed authority under sub-section (1), by the person concerned no proceedings shall be commenced against such person as aforesaid and any proceedings already commenced shall stand terminated

16. No suit, prosecution or other legal proceedings shall lie against any servant of the Government for anything which is in good faith done or intended to be done under this Act.

17. (1) Any dealer may in the prescribed manner appeal to the authority prescribed against any assessment within sixty days from the date of receipt of a notice of demand issued in respect thereof or such further period as may be allowed by the said authority for cause shown to its satisfaction: Provided that no appeal shall be entertained by the said authority unless it is satisfied that twenty per centum of the tax assessed or such 43 Compounding of offences. Indemnity. Appeal, revision and review. The West Bengal Motor Spirit Sales Tax Act, 1974. [West Ben. Act (Section 17.) amount of the tax as the appellant may admit to be due from him whichever is more, has been paid: Provided further that the said authority may, for reasons to be recorded, waive or reduce the amount of tax so required to be paid, subject to the condition that the amount of tax admitted by the appellant to be due from him shall be paid. Explanation.—For the purposes of this sub-section, a notice of demand means any notice served according to the provisions of this Act for realisation of tax or penalty imposed thereunder. (2) Subject to such rules of procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (1), may— (a) confirm, reduce, enhance or annul the assessment; or (b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed. (3) Subject to such rules as may be prescribed and for reasons to be recorded in writing— (i) the prescribed authority may, of its own motion, review any assessment made or order passed by it or revise any assessment made or order passed by person appointed under section 3 to assist it, (ii) the prescribed authority may, upon application, revise any order other than an order referred to in clause (iii) and an order against which an appeal lies under sub-section (1) passed by a person appointed under section 3 to assist it, (iii) an authority appointed by the State Government may,

upon application, revise any appellate or revisional order passed in the matter of assessment. (4) Subject to such rules as may be prescribed, any assessment made or order passed under this Act or the rules made thereunder by any person appointed under section 3 may be reviewed by the person passing it, upon application or of his own motion. (5) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given a reasonable opportunity of being heard. 44 The West Bengal Motor Spirit Sales Tax Act, 1974. XI of 1974.1 (Sections 18, 19.) Explanation.—In this section "assessment" includes imposition of penalty

18. Save as is provided in section 17, no appeal or application for revision or review shall lie against any assessment made or order passed under this Act or the rules made thereunder by the prescribed authority or any person appointed under section 3 to assist it.

19. (1) The State Government may 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 all or any of the following matters, namely:— (a) delegation of any powers, duties or functions of the prescribed authority to any person appointed under sub-section (2) of section 3; (b) the procedure for assessment under section 5; (c) the form of application for registration under sub-section (2) of section 6, the form of certificate, the particulars to be contained therein and the conditions subject to which the certificate may be granted; (d) the conditions subject to which the certificate may be suspended or cancelled; (e) the form of returns under sub-section (1) of section 8, the date by which they are to be submitted and the additional particulars required under clause (u) of sub-section (1) of section 8 to be contained in those returns; (f) the procedure to be followed for assessment under section 9; (g) the manner in which refunds under section 10 shall be made; (h) the authority to whom information is to be furnished under section 12; (i) the conditions under which offences may be compounded under section 15; (j) the manner in which, and the authority to which, appeals against assessment may be preferred under section 17; (k) the procedure for, and other matters (including fees) incidental to, the disposal of appeals and applications for revisions and reviews under section 17; 45 Bar to certain proceedings. Power to make rules. The West Bengal Motor Spirit Sales Tax Act, 1974. [West Ben. Act Savings. Repeal and savings. (Sections 20, 21.) (1) any other matter which may be required to be prescribed under this Act. (3) In making any rule the State Government may provide that a breach thereof shall be punishable with a fine not exceeding two thousand rupees and when the offence is a continuing one with a daily fine not exceeding twenty-five rupees during the continuance of such offence. 20. Nothing in this Act shall be construed to impose or authorise the imposition of a tax on the sale or purchase of motor spirit— (a) where the sale or purchase takes place outside the State of West Bengal; (b) where the sale or purchase takes place in the course of import of such motor spirit into, or export of such motor spirit out of, the territory of India; or (c) where the sale or purchase takes place in the course of inter-State trade or commerce. 21. (1) The Bengal Motor Spirit Sales Taxation (Amendment) Ordinance, 1973, is hereby repealed: Provided that such repeal shall not affect— (i) any right, title, obligation or liability already acquired, accrued or incurred or anything done or suffered before the commencement of this Act, (ii) any legal proceeding or remedy in respect of such right, title, obligation or liability, or (iii) the levy, assessment, collection or refund of any tax, or the imposition or recovery of any penalty, which may have become payable before the commencement of this Act, under the Bengal Motor Spirit Sales Taxation Act, 1941, and any such proceeding may be instituted, continued or disposed of, and any such remedy may be enforced and any such tax may be levied, assessed or collected or any such refund may be made and any such penalty may be imposed or recovered as if this Act had not been passed. (2) The Bengal Motor Spirit Sales Taxation Act, 1941, is hereby repealed: Provided that such repeal shall not affect— (i) any right, title, obligation or liability already acquired, accrued or incurred or anything done or suffered before the commencement of this Act, 46 West Ben. Ord. of 1973. Ben. Act. V of 1941. XI of 1974.1 Ben. Act V of 1941. The West Bengal Motor Spirit Sales Tax Act, 1974. (Section 21.) (ii) any legal proceeding or remedy in respect of such right, title, obligation or liability, or (iii) the levy, assessment, collection or refund of any tax, or the imposition or recovery of any penalty, which may have become payable before the commencement of this Act, under the Bengal Motor Spirit Sales Taxation Act, 1941, and any such proceeding may be instituted, continued or disposed of, and any such remedy may be enforced and any such tax may be levied, assessed or collected or any such refund may be made and any such penalty may be imposed or recovered as if this Act had not been passed; and any licence issued under the Bengal Motor Spirit Sales Taxation Act, 1941, to a retail dealer liable to pay tax under sub-section (3)

of section 4 of this Act and in force immediately before the commencement of this Act shall be deemed to be a certificate under this Act, and shall as such continue in force till the stock of motor spirit with such dealer, in respect of which no tax has been paid under the Bengal Motor Spirit Sales Taxation Act, 1941, is sold or otherwise disposed of. 47

