

## WEST BENGAL TRANSPORT INFRASTRUCTURE DEVELOPMENT FUND ACT, 2002

Registered No. WB/SC-247 kolkata No. Gaiette PAUSA 12] Extraordinary Published by Authority FRIDAY, JANUARY 3, 2003 PART III—Acts of the West Bengal Legislature. GOVERNMENT OF WEST BENGAL LAW DEPARTMENT Legislative NOTIFICATION [SAKA 1924 No. 12-L.—3rd January, 2003.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information: West Bengal Act XXI of 2002 THE WEST BENGAL TRANSPORT INFRASTRUCTURE DEVELOPMENT FUND ACT, 2002. [Passed by the West Bengal Legislature.] [Assent of the Governor was first published in the Kolkata Gazette, Extraordinary, of the 3rd January, 2003.] An Act to establish a fund to create, develop, maintain or improve transport infrastructure in West Bengal and for such purpose to levy and collect a cess on sale of "motor spirit commonly known as petrol, high speed diesel oil and liquefied petroleum gas and to provide for matters connected therewith or incidental thereto. WHEREAS it is expedient to establish a fund to create, develop, maintain or improve transport infrastructure in West Bengal and for such purpose to levy and collect a cess on sale of motor spirit commonly known as petrol, high speed diesel oil and liquefied petroleum gas and to provide for matters connected therewith or incidental thereto; 2 Short title, extent and commencement. Definitions. Cess authorities. Incidence of cess, rate thereof, payment of cess and furnishing of return. THE KOLKATA GAZETTE, EXTRAORDINARY, JANUARY 3, 2003 The West Bengal Transport Infrastructure Development Fund Act, 2002. (Sections 1-4.) It is hereby enacted in the fifty-third Year of Republic of India, by the Legislature of West Bengal, as follows:— CHAPTER 1 Preliminary (1) This Act may be called the West Bengal Transport Infrastructure Development Fund Act, 2002. (2) It extends to the whole of West Bengal. (3) It shall be deemed to have come into force on the 21st day of August, 2002

**2. In this Act, unless the context otherwise requires, [PART 111 (b) (c) (d) (f) (g) "cess" means the cess levied and collected under section 4; "Fund" means the West Bengal Transport Infrastructure Development Fund established under sub-section (1) of section 5; "goods" means the goods specified in column (2) of the First Schedule; "notification" means a notification published in the Official Gazette; "prescribed" means prescribed by rules made under this Act; "Schedule" means a Schedule to this Act; "State Government" means the Government of West Bengal.]** CHAPTER 11 Authorities for the purposes of levy and collection of cess 3. (1) The State Government shall, by notification, appoint an authority (herein- after referred to as the prescribed authority), and shall appoint such other persons, being the officers of the State Government, to assist the prescribed authority as the State Government may think fit, for carrying out the purposes of this Act. (2) The prescribed authority and the persons appointed under sub-section (1) to assist him shall have jurisdiction over the whole of West Bengal. (3) The persons appointed to assist the prescribed authority shall exercise such powers as may be delegated to them by the prescribed authority. (4) The prescribed authority and the persons appointed to assist him under sub-section (1) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860. (5) No suit, prosecution or other legal proceedings shall lie against the prescribed authority or the persons appointed under sub-section (1) to assist him for anything which is in good faith done or intended to be done under this Act or the rules made thereunder

CHAPTER 111 Incidence and levy of cess, rate of cess and payment of cess 4. (1) There shall be levied and collected, for the purposes of this Act, a cess on every sale in West Bengal by any person of goods, specified in column (2) of the First Schedule, which have not been purchased by such person in West Bengal, at the rate specified in the corresponding entry in column (3) of the said Schedule. (2) The cess leviable under sub-section (1) shall be payable by the person who sells such goods in West Bengal

PART 111] THE KOLKATA GAZETTE, EXTRAORDINARY, JANUARY 3, 2003 The West Bengal Transport Infrastructure Development Fund Act, 2002. (Sections 5-10.) (3) The person referred to in sub-section (2) shall furnish a return to such authority in such form, in such manner and at such interval, as may be prescribed and such person shall, in the prescribed manner, pay the full amount of cess before furnishing such return. (4) The cess leviable under sub-section (1) shall be in addition to any tax or duty, by whatever name called, leviable on sale of the goods under any other law for the time being in force in West Bengal

CHAPTER IV West Bengal Transport Infrastructure Development Fund 3 Establishment of 5. (1) There shall be established for the purposes of this Act, a Fund to be called Fund. the West Bengal Transport Infrastructure Development Fund. (2) The Fund shall be under the control of the State Government and there shall be credited thereto— (a) any sum of money credited under section 6; (b) any sum of money credited under section 7; (c) any sum realised by the State Government in carrying out its functions under this Act or in the administration of this Act; (d) any fund provided by the Central Government for the creation, development, maintenance or improvement of transport infrastructure. (3) The balance to the credit of the Fund shall not lapse at the end of the financial year. Crediting of cess 6. The proceeds of the cess levied under section 4 shall first be credited to the to the Fund. Consolidated Fund of West Bengal, and the State Government may, if the State Legislature by appropriation made by law in this behalf so provides, credit such proceeds to the Fund from time to time, after deducting the expenses of collection, for being utilised exclusively for the purposes of this Act. Grants and loans by State Government. t. Utilisation of Fund. Maintenance, of accounts

7. The State Government may, after due appropriation made by the State Legislature by law in this behalf, credit in the Fund, by way of grants or loans, such sums of money as the State Government may consider necessary

**8. The (a) (b) (c) 9.** The Fund shall be utilised for the creation, development, maintenance or improvement of transport infrastructure, including roads, bridges and flyovers; the improvement of traffic operations and road safety; the purposes of such other projects as may be prescribed

CHAPTER V Management of the Fund State Government shall maintain proper accounts and other relevant records in such form, and in such manner, as may be prescribed. Administration of 10.- The State Government shall administer the Fund and take such decisions Fund. regarding investment in projects of transport infrastructure, traffic operation and road safety as it considers necessary. 4 Power to make Amendment of west Ben. Act XLIX of 1994. Repeal and saving. THE KOLKATA GAZETTE, EXTRAORDINARY, JANUARY 3, 2003 The West Bengal Transport Infrastructure Development Fund Act, 2002. (Sections 11-13 and Schedules.) CHAPTER VI Miscellaneous (1) The State Government may, by notification, make rules, with prospective 11. or retrospective effect, for carrying out the purposes of this Act. (2) In particular and without prejudice to the generality of the foregoing powers, such rules may provide for all or any of the matters which under any provision of this Act are required to be prescribed, or to be provided for, by rules

**12. The West Bengal Sales Tax Act, 1994 shall be amended in the manner specified in the Second Schedule to this Act.** 13. (1) The West Bengal Transport Infrastructure Development Fund Ordinance, 2002, is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been validly done or taken under the corresponding provisions of this Act. Sl. No. (1) 1. 2

**3. The First Schedule [See section 4.]** Name of goods (2) Motor spirit commonly known as petrol. High speed diesel oil. Liquefied petroleum gas used for commercial and industrial purposes. The Second Schedule [See section 12.] Rate of cess (3) Rupee one per litre. Rupee one per litre. Rupee one per kilogram. Amendment in the West Bengal Sales Tax Act, 1994. In the West Bengal Sales Tax Act, 1994, in section 2, in clause (31), after the words "less any sum allowed as cash discount according to ordinary trade practice", the words and figures "or any sum charged as cess leviable under the West Bengal Transport Infrastructure Development Fund Act, 2002," shall be inserted. [PART 111 West Ben. Ord. I of 2002. West Ben. Act XLIX of 1994. By order of the Governor, A. K. BHATTACHARYA, Principal Secy. to the Govt. of West Bengal & Secy., Law Department. Published by the Controller of Printing and Stationery, West Bengal and printed at Saraswaty Press Ltd. (Government of West Bengal Enterprise), Kolkata 700 056