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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 1072—F.T.— the 12th July, 2011.— In exercise of the powers conferred by sub-section (1), and sub-section (2), of section 12 of the Lotteries (Regulation) Act, 1998 (17 of 1998), the Governor is hereby pleased to make the following rules, namely:—

Rules

1. **Short title and commencement.**— (1) These rules may be called the West Bengal Lotteries (Regulation on Payment of Charge for Draw) Rules, 2011.
(2) They shall come into force with effect from the 15th day of July, 2011.
2. **Definitions.**— (1) In these rules, unless there is anything repugnant in the subject or context, —
 - (a) “appropriate Government Treasury” means the Kolkata branch of the Reserve Bank of India;
 - (b) “Central rules” means the Lotteries (Regulation) Rules, 2010, made by the Central Government under section 11 of the Act;
 - (c) “distributor or selling agent” means an individual or a firm or a body corporate or other legal entity under law so appointed by the organising State through an agreement to market and sell lotteries on behalf of the organising State;
 - (d) “form” means a form appended to these rules;
 - (e) “organising State” means the organising State referred to in clause (f) of sub-rule (1) of rule 2 of the Central rules;
 - (f) “State Government” means the Government of West Bengal;
 - (g) “the Act” means the Lotteries (Regulation) Act, 1998 (17 of 1998).

(2) Words and expressions used and not defined in these rules, but defined in the Act, shall have the same meanings as respectively assigned to them in the Act.

3. **Authority.**— The Commissioner of Agricultural Income-tax, West Bengal, appointed as such by the State Government under the Bengal Agricultural Income-tax Act, 1944 (Ben. Act IV of 1944), shall be the authority for carrying out the purposes of sub-rule (10) and sub-rule (11) of rule 3 of the Central rules.

4. **Amount chargeable by State Government as an organising State upon the Director of State Lotteries, West Bengal and the payment of amount so charged.**— (1) The State Government as an organising State shall, in accordance with the provisions of sub-rule (10) of rule 3 of the Central rules, charge, —

- (a) for bumper draw of a lottery, an amount of rupees five lakh per draw; and
- (b) for draw of all other forms of lottery, an amount of rupees one lakh per draw, upon the Director of State Lotteries, West Bengal.

(2) The amount charged under sub-rule (1) for a week commencing from the date of coming into force of these rules and thereafter, shall be paid by the Director of State Lotteries, West Bengal, into the appropriate Government Treasury in the manner laid down in rule 6 and the receipt obtained from the appropriate Government Treasury showing payment of the said amount shall be furnished with the Commissioner of Agricultural Income-tax, West Bengal, at least three days before the date of draw of lottery or the commencement of sale of lottery tickets, whichever is earlier.

Explanation.— For the purpose of this sub-rule, —

- (a) the word “week” means a week commencing from the Monday and ending on the Sunday;
- (b) the expression “week commencing from the date of coming into force of these rules” means the week commencing from the 18th day of July, 2011 and ending on the 24th day of July, 2011.

5. **Amount chargeable by State Government on other organising States and payment of amount so charged.**— (1) The State Government shall, in accordance with the provisions of sub-rule (11) of rule 3 of the Central rules, charge,—

- (a) for bumper draw of a lottery, an amount of rupees five lakh per draw; and
- (b) for draw of all other forms of lottery, an amount of rupees one lakh per draw, upon the organising States other than the State of West Bengal.

(2) The amount charged under sub-rule (1) for a week commencing from the date of coming into force of these rules and thereafter, shall be paid by the organising States referred to in sub-rule (1), into the appropriate Government Treasury in the manner laid down in rule 6 and the receipt obtained from the appropriate Government Treasury showing payment of the said amount shall be furnished with the Commissioner of Agricultural Income-tax, West Bengal, at least three days before the date of draw of lottery or commencement of sale of lottery tickets, whichever is earlier.

Explanation.— For the purpose of this sub-rule, —

- (a) the word “week” means a week commencing from the Monday and ending on the Sunday;
- (b) the expression “week commencing from the date of coming into force of these rules” means the week commencing from the 18th day of July, 2011 and ending on the 24th day of July, 2011.

6. **Challans for payment of charges referred to in rule 4 and rule 5 to appropriate Government Treasury.**—

(1) Where the Director of State Lotteries, West Bengal, referred to in rule 4 or a person authorised to act on behalf of the organising State referred to in rule 5, is required to make payment of the amount referred to in rule 4 and rule 5, respectively, such Director of State Lotteries, West Bengal or such person of the organising State, as the case may be, shall obtain the challans for this purpose from any appropriate Government Treasury or from the Office of the Commissioner of Agricultural Income-tax, West Bengal.

(2) Such challans shall be filled up in quadruplicate and signed by the Director of State Lotteries, West Bengal, or the person referred to in sub-rule (1), as the case may be and shall be presented to the appropriate Government Treasury, by way of deposit under the Head of Account “0075-00-103-002-collection of fees under West Bengal State Lotteries Rules-16”. Each of such challan shall contain the details of list of draws of lottery in respect of which payment has been made.

(3) One copy of such challans evidencing payment of the amount referred to in rule 4 or rule 5, as case may be, shall be retained by the appropriate Government Treasury and one copy of such challans shall be sent to the Commissioner of Agricultural Income-tax and the other two copies shall be returned to the Director of State Lotteries, West Bengal, or the person referred to in sub-rule (1), as the case may be, as proof of payment for draw of lottery.

7. **Monthly return to be furnished to Commissioner, Agricultural Income-tax, West Bengal.**— The Director of State Lotteries, West Bengal, referred to in rule 4 or a person authorised to act on behalf of the organising State referred to in rule 5, shall furnish return for each English Calendar month in Form A within ten days after completion of each such month, to the Commissioner, Agricultural Income-tax, West Bengal.

8. **Penal provision.**— In case of non-compliance of any of the provisions of these rules, the provisions relating to offences and penalties of the Act, shall apply.

FORM A
(See rule 7)
Monthly Return

Return in respect of amount payable for draw of Lotteries in the month of

1. Name of the Organising State
2. Name and address of person referred to in rule 5 and name (s) and address (es) of distributors or selling agents of lottery tickets in West Bengal
3. Number of draws of Lotteries in the month:—

Sl. No.	Type of draw	Number
(i)	Bumper draws	
(ii)	Other draws	
	Total:	

Date(s) of Bumper draw	Number of draws	Amount paid (Rs.)	Date of payment
Date(s) of Other draw	Number of draws	Amount paid (Rs.)	Date of payment

5. Total payment made.—

*Signature of Director of State Lotteries, West Bengal,
referred to in rule 4 / a person authorised to act on
behalf of the organising State referred to in rule 5.*

By order of the Governor,

N. C. BASAK,
Dy. Secy. to the Govt. of West Bengal.