

*The West Bengal Finance Act, 2011.**(Sections 3, 4.)*Amendment of
West Ben. Act
XXI of 1972.**3. In the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972,—**

(1) after section 4A, the following section shall be inserted:—

“Registration of proprietor. 4AA. (1) Every proprietor of a hotel or restaurant who is liable to deposit the entertainment tax under section 3 recoverable from, or the luxury tax under section 4 payable by him as referred to in section 4A shall get himself registered with the prescribed authority in the prescribed manner within ninety days from the end of the month in which he has become liable for the first time to deposit tax under the said section or within ninety days from the date of coming into force of this section, whichever is later.

(2) If a proprietor fails to get himself registered within the time specified in sub-section (1), the prescribed authority may, after giving such proprietor a reasonable opportunity of being heard, impose a penalty of a sum not exceeding five thousand rupees for each month of default.

(3) No penalty under sub-section (2) shall be imposed in respect of the same fact for which proceeding under sub-section (1) of section 6 has been initiated and no such proceeding shall be initiated in respect of a fact for which a penalty under sub-section (2) of this section has been imposed.”;

(2) in section 4C, for the words “two *per centum*”, the words “one *per centum*” shall be substituted;

(3) in section 6,—

(a) in sub-section (1),—

(i) for the words “If any person fails to pay the entertainment tax or the luxury tax”, the words “If any proprietor fails to get himself registered under this Act or fails to deposit the entertainment tax or the luxury tax” shall be substituted;

(ii) for the words “five hundred rupees”, the words “five thousand rupees” shall be substituted;

(iii) for the words “five rupees”, the words “five hundred rupees” shall be substituted;

(b) in sub-section (2),—

(i) for the word “person”, the word “proprietor” shall be substituted;

(ii) for the words “to pay the tax which was payable by him”, the words “to deposit tax which was payable” shall be substituted.

Amendment of
West Ben. Act
XLIX of 1994.**4. In the West Bengal Sales Tax Act, 1994,—**

(1) in section 56A, for sub-section (5), the following sub-section shall be substituted:—

“(5) The amount payable by an applicant for settlement of the total amount recoverable in respect of a certificate as referred to in sub-section (1), shall be determined—

(a) at the rate of twenty-five *per centum* of the amount, subject to the provisions of sub-section (8), and sub-section (9), of section 52, specified in a certificate referred to in sub-section (2) of section 52 or the actual amount paid in respect of the amount specified in such certificate, whichever is higher; and