

*The West Bengal Finance Act, 2014.**(Section 3.)*

- (9) in section 17A, for the words and figures “person falling under any of the entries from serial Nos. 2 to 22 of the Schedule has paid tax for any year at a rate lower than”, the words “person has paid tax for any year at a rate lower than” shall be substituted;
- (10) in section 26, in sub-section (1), for the words “exemption or reduction in the rate of tax payable”, the words “exemption or reduction in the rate of tax payable, or allow rebate on tax payable,” shall be substituted;
- (11) for Schedule, the following Schedule shall be substituted:—

‘SCHEDULE

(See sub-section (2) of section 3.)

Schedule of rates of tax on professions, trades, callings and employments.

SI. No.	Class of persons	Rate of tax
(1)	(2)	(3)
1.	Employees earning monthly salary or wages— (i) Not exceeding Rs.8,500 (ii) Above Rs.8,500 but not exceeding Rs. 10,000 (iii) Above Rs. 10,000 but not exceeding Rs. 15,000 (iv) Above Rs. 15,000 but not exceeding Rs. 25,000 (v) Above Rs.25,000 but not exceeding Rs.40,000 (vi) Above Rs.40,000	Nil, Rs. 90 <i>per</i> month, Rs.110 <i>per</i> month, Rs. 130 <i>per</i> month, Rs. 150 <i>per</i> month, Rs. 200 <i>per</i> month.
2.	Persons being individuals engaged in any profession or calling (but not engaged as an employee) being— (a) Legal practitioners including solicitors and notaries public; (b) Medical Practitioners including medical consultants and dentists; (c) Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (1 of 1956) or under the Companies Act, 2013 (18 of 2013); (d) Technical or professional consultants other than those mentioned elsewhere in the Schedule; (e) Members of Associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952); (f) Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956); (g) Remisiers recognised by a Stock Exchange; (h) Holders of permits granted or issued under the Motor Vehicles Act, 1988 (59 of 1988), for transports vehicles, which are adapted to be used for hire or reward, like auto-rickshaws, three-wheeler goods vehicles, taxi including luxury taxi, trucks, trailers or buses; (i) Postal agents, chief agents, principal agents, special agents, insurance agents, surveyors and loss assessors; (j) Jockeys licensed by any Turf Club in the State;	

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Sl. No.	Class of persons	Rate of tax
(1)	(2)	(3)
	where the annual gross income in the preceding year or part thereof of any such person mentioned above is—	
	(i) Not more than Rs. 60,000	Nil,
	(ii) Above Rs. 60,000 but not exceeding Rs. 72,000	Rs. 480 <i>per annum</i> ,
	(iii) Above Rs. 72,000 but not exceeding Rs. 84,000	Rs. 540 <i>per annum</i> ,
	(iv) Above Rs. 84,000 but not exceeding Rs. 96,000	Rs. 600 <i>per annum</i> ,
	(v) Above Rs. 96,000 but not exceeding Rs. 1,08,000	Rs. 1,080 <i>per annum</i> ,
	(vi) Above Rs. 1,08,000 but not exceeding Rs. 1,80,000	Rs. 1,320 <i>per annum</i> ,
	(vii) Above Rs. 1,80,000 but not exceeding Rs. 3,00,000	Rs. 1,560 <i>per annum</i> ,
	(viii) Above Rs. 3,00,000 but not exceeding Rs. 5,00,000	Rs. 2,000 <i>per annum</i> ,
	(ix) Above Rs. 5,00,000	Rs. 2,500 <i>per annum</i> .
3.	Persons engaged in any profession or trade involving supply of goods or services or both, being—	
	(a) Dealers as defined under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003) or the Central Sales Tax Act, 1956 (74 of 1956), whether or not liable to pay tax under the aforesaid Acts, but excluding departments of the Central or the State Governments;	
	(b) Employers and/or Shopkeepers as defined in the West Bengal Shops and Establishments Act, 1963 (West Ben. Act XIII of 1963), whether or not their establishments or shops are situated within an area to which the aforesaid Act applies and also whether registered or not registered under that Act;	
	(c) Co-operative societies registered or deemed to be registered under the West Bengal Co-operative Societies Act, 1983 (West Ben. Act XLV of 1983) and other registered societies;	
	(d) Cable operator, signal provider including M.S.O. and cable hirer in cable television network and their agents;	
	(e) Contractors of all descriptions engaged in any work;	
	(f) Owners or occupiers or licencees or lessees of factories as defined in the Factories Act, 1948 (63 of 1948);	
	(g) Owners, occupiers, licencees or lessees of internet cafe;	
	(h) Owners, occupiers, licencees or lessees of weighbridge;	
	(i) Owners of Subscribers Trunk Dialling (STD) or International Subscriber Dialling (ISD) booths;	
	(j) Owners or occupiers of cold storages;	
	(k) Owners or occupiers or licencees or lessees of tutorial homes and training institutes of any description;	
	(l) Owners or occupiers or licencees or lessees of residential hotels including guest houses, lodges, holiday homes or any other similar property let out on rent or against user fee;	

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Sl. No.	Class of persons	Rate of tax
(1)	(2)	(3)
	<p>(m) Owners or occupiers or licencees or lessees of cinema houses and theatres including multiplexes, video parlours, video halls, video rental libraries;</p> <p>(n) Licensed vendors of country liquor, opium, <i>bhanga</i>, <i>pachwai</i> or <i>toddy</i>;</p> <p>(o) Owners, occupiers, licencees or lessees of non-air conditioned beauty parlours or spa or hair dressing saloons;</p> <p>(p) Persons providing courier services;</p> <p>(q) Partnership firms constituted under Indian Partnership Act, 1932 (9 of 1932) and limited liability partnership firms established under Limited Liability Partnership Firms Act, 2008 (6 of 2009);</p> <p>where the annual gross turnover or annual gross receipt in the preceding year or part thereof of any such person mentioned above is—</p> <p>(i) Not more than Rs. 5,00,000;</p> <p>(ii) Above Rs. 5,00,000 but not exceeding Rs.7,50,000;</p> <p>(iii) Above Rs. 7,50,000 but not exceeding Rs.25,00,000;</p> <p>(iv) Above Rs. 25,00,000 but not exceeding Rs. 50,00,000;</p> <p>(v) Above Rs. 50,00,000;</p>	<p>Nil,</p> <p>Rs. 300 <i>per annum</i>,</p> <p>Rs. 600 <i>per annum</i>,</p> <p>Rs. 1,200 <i>per annum</i>,</p> <p>Rs. 2,500 <i>per annum</i>,</p>
4.	<p>Persons who are engaged in any profession, trade, or calling in West Bengal, being—</p> <p>(a) Estate agents or promoters or brokers or commission agents or del credere agents or mercantile agents;</p> <p>(b) Stevedores, clearing agents, customs agents, licensed shipping brokers or licensed boat suppliers;</p> <p>(c) Occupier of a jute mill, or shipper of jute, as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003);</p> <p>(d) Occupiers, owners, lessees or licensees of rice mills;</p> <p>(e) Owners or lessees of petrol/diesel/gas filling stations and service stations and agents or distributors thereof including retail dealers of liquified petroleum gas;</p> <p>(f) Owners or occupiers of distilleries, breweries and bottling plants;</p> <p>(g) Licensed vendors of foreign liquor;</p> <p>(h) Owners, licencees or lessees of premises let out for social functions;</p> <p>(i) Air-conditioned beauty parlours or spa;</p> <p>(j) Resorts, gym, slimming centres, and wellness centres of all types and descriptions;</p> <p>(k) Air-conditioned hair dressing saloons;</p> <p>(l) Air-conditioned restaurants;</p>	

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Sl. No.	Class of persons	Rate of tax
(1)	(2)	(3)
	(m) Licensed money lenders under the Bengal Money Lender Act, 1940 (Ben. Act X of 1940); (n) Individuals or institutions conducting chit funds and lotteries and authorised stockists of lottery tickets; (o) Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949); (p) Companies registered under the Companies Act, 1956 (1 of 1956) or the Companies Act, 2013 (18 of 2013); (q) Persons providing services in relation to the security of any property or person, by providing security personnel or otherwise and including the provision of services in relation to investigation, detection or verification of any fact or activity; (r) Bookmakers and trainers licensed by Royal Calcutta Turf Club or any other Turf Club in the State; (s) Owners or occupiers or licencees or lessees of nursing homes, pathological laboratories including diagnostic centres.	Rs. 2,500 <i>per annum</i> .
<i>Explanatory Notes.—</i>		
(1) The rate of tax payable by any person covered in entry against serial number 4 above shall be Rs. 2,500 <i>per annum</i> irrespective of the amount of gross turnover or gross receipts of such person.		
(2) Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.		
(3) For the purposes of entries against serial number 2, “annual gross income”, in relation to a person, shall mean the aggregate of the amounts including fee, remuneration, reimbursement, commission or any other sum, by whatever name called, relating to his profession or calling in West Bengal, receivable by him, and that of all his branches or offices in West Bengal, during the immediately preceding year.		
(4) For the purposes of entries under serial number 3, “annual gross turnover” or “annual gross receipt”, as the case may be, in relation to a person, shall mean the aggregate of the amounts including valuable consideration, fee, remuneration, reimbursement, commission or any other sum, by whatever name called, relating to his profession or trade in West Bengal, receivable by him, and that of all the branches or offices in West Bengal in respect of a firm, company, corporation or other corporate body, any society, club or association, during the immediately preceding year.		
(5) The rate of tax payable by each branch or office of a firm, company, corporation or other corporate body, any society, club or association shall be the same as that payable by that firm, company, corporation or other corporate body, society, club or association, as the case may be, in accordance with any entry of this Schedule.		
(6) If any person, who is not liable to make any payment of tax under this Act in any particular year or part thereof, as his annual gross income or annual gross turnover or annual gross receipt, as the case may be, in the previous year or part thereof did not exceed the minimum threshold limit as shown in column (3), but intends to get himself enrolled under this Act, or intends to continue his enrolment under this Act, as the case may be, he shall be liable to pay for that year or part thereof Rs. 480, if he is a person covered by serial No. 2, and Rs. 300, if he is a person covered by serial No. 3.’		