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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

Notification

No.1393-L.—11th September, 2013.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information.—

## West Bengal Act XIV of 2013

### THE WEST BENGAL VALUE ADDED TAX (AMENDMENT) ACT, 2013.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Kolkata Gazette, Extraordinary*, of the 11th September, 2013.]

*An Act to amend the West Bengal Value Added Tax Act, 2003.*

WHEREAS it is expedient to amend the West Bengal Value Added Tax Act, 2003, for the purpose and in the manner hereinafter appearing:

West Ben. Act  
XXXVII of 2003.

It is hereby enacted in the Sixty-fourth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and  
commencement.

1. (1) This Act may be called the West Bengal Value Added Tax (Amendment) Act, 2013.

(2) It shall be deemed to have come into force with effect from the 25th day of April, 2013.

*The West Bengal Value Added Tax (Amendment) Act, 2013.*

*(Section 2.)*

Amendment of  
section 19 of  
West Ben. Act  
XXXVII of 2003.

2. In the West Bengal Value Added Tax Act, 2003, in section 19, for the words "thirty *per centum*", the words "thirty-five *per centum*" shall be substituted.

By order of the Governor,

MALAY MARUT BANERJEE,  
*Secy. to the Govt. of West Bengal,*  
*Law Department.*