

GOVERNMENT OF WEST BENGAL

LEGISLATIVE DEPARTMENT

West Bengal Act VI of 1979

THE WEST BENGAL STATE TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1979.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 31st March, 1979.]

[31st March, 1979.]

An Act to provide for the levy and collection of tax on professions, trades, callings and employments for raising additional resources for the benefit of the State and for matters connected therewith or incidental thereto.

WHEREAS it is expedient to provide for the levy and collection of tax on professions, trades, callings and employments for raising additional resources for the benefit of the State and for matters connected therewith or incidental thereto;

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

1. (1) This Act may be called the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.

Short title,
extent and
commence-
ment.

(2) It extends to the whole of West Bengal.

(3) It shall come into force, and shall always be deemed to have come into force, on the 1st April, 1979.

2. In this Act, unless the context otherwise requires,—

Definitions.

(a) “Commissioner” means the Commissioner of Profession Tax appointed under section 12;

(b) “employee” means a person employed on salary or wages, and includes—

(i) a Government servant receiving pay from the revenues of the Central Government or any State Government or the Railway Fund;

(Section 3.)

- (ii) a person in the service of a body, whether incorporated or not, which is owned or controlled by the Central Government or any State Government, where the body operates in any part of the State, even though its headquarters may be outside the State;
- (iii) a person engaged in any employment of an employer, not covered by items (i) and (ii) above;
- (c) “employer”, in relation to an employee earning any salary or wages on regular basis under him, means the person or the officer who is responsible for disbursement of such salary or wages, and includes the head of the office or any establishment as well as the manager or agent of the employer;
- (d) “month” means a month reckoned according to the English calendar;
- (e) “notification” means a notification published in the *Official Gazette*;
- (f) “person” means any person who is engaged in any profession, trade, calling or employment in West Bengal, and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club or association, so engaged, but does not include any person who earns wages on a casual basis;
- (g) “prescribed” means prescribed by rules made under this Act;
- (h) “prescribed authority” means the authority that may be appointed by the State Government by notification for any of the purposes of this Act;
- (i) “profession tax” means the tax on professions, trades, callings and employments levied under this Act;
- (j) “salary” or “wage” includes pay, dearness allowance and all other remunerations received by any person on regular basis, whether payable in cash or in kind, and also includes perquisites, and profits in lieu of salary, as defined in section 17 of the Income-tax Act, 1961;
- (k) “tax” means the profession tax;
- (l) “year” means a financial year.

43 of 1961.

Levy and
charge of
tax.

3. (1) Subject to the provisions of article 276 of the Constitution of India, there shall be levied and collected a tax on professions, trades, callings and employments, in accordance with the provisions of this Act.

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(Sections 4, 5.)

(2) Every person engaged in any profession, trade, calling or employment and falling under one or the other of the classes mentioned in the second column of the Schedule shall be liable to pay to the State Government tax at the rate mentioned against the class of such persons in the third column of the said Schedule:

Provided that entry 19 in the Schedule shall apply only to such classes of persons as may be specified by the State Government by notification from time to time.

4. The tax payable under this Act by any person earning a salary or wage shall be deducted by his employer from the salary or wage payable to such person, before such salary or wage is paid to him, and such employer shall, irrespective of whether such deduction has been made or not when the salary or wage is paid to such persons, be liable to pay tax on behalf of all such persons:

Employers'
liability to
deduct and
pay tax on
behalf of
employees.

Provided that if the employer is an officer of Government, the State Government may, notwithstanding anything contained in this Act, prescribe by rules the manner in which the employer shall discharge the said liability:

Provided further that where any person earning a salary or wage—

- (a) is also covered by one or more entries other than entry 1 in the Schedule and the rate of tax under said entry, or
- (b) is simultaneously engaged in employment of more than one employer,

and such person furnishes to his employer or employers a certificate in the prescribed form declaring, *inter alia*, that he shall obtain a certificate of enrolment under sub-section (2) of section 5 and pay the tax himself, then the employer or employers of such person shall not deduct the tax from the salary or wage payable to such person and such employer or employers, as the case may be, shall not be liable to pay tax on behalf of such person.

5. (1) Every employer (not being an officer of Government) liable to pay tax under section 4 shall obtain a certificate of registration from the prescribed authority in the prescribed manner.

Registration
and
enrolment.

(2) Every person liable to pay tax under this Act (other than a person earning salary or wages, in respect of whom the tax is payable by his employer), shall obtain a certificate of enrolment from the prescribed authority in the prescribed manner.

(Section 6.)

(3) Notwithstanding anything contained in this section and section 4, where a person is a citizen of India and is in employment of any diplomatic or consular office or trade commissioner of any foreign country situated in any part of West Bengal, such person, if liable to pay tax, shall obtain a certificate of enrolment as provided in sub-section (2) and pay the tax himself.

(4) Every employer or person required to obtain a certificate of registration or enrolment shall, within ninety days from the date of coming into force of this Act, or if he was not engaged in any profession, trade, calling or employment on that date, within ninety days of his becoming liable to pay tax, or, in respect of any person referred to in sub-section (2) or sub-section (3), within ninety days of his becoming liable to pay tax at a rate higher or lower than the one mentioned in his certificate of enrolment, apply for a certificate of registration or enrolment, or a revised certificate of enrolment, as the case may be, to the prescribed authority in the prescribed form, and the prescribed authority shall, after making such enquiry as may be necessary within thirty days of the receipt of the application, grant him such certificate, if the application is in order. The application, if it is not in order, shall be rejected.

(5) The prescribed authority shall mention in every certificate of registration or enrolment the amount of tax payable by the holder according to the Schedule, and the date by which it shall be paid, and such certificate shall serve as a notice of demand for purposes of section 10.

(6) Where an employer or a person liable to registration or enrolment wilfully fails to apply for such certificate within the required time as provided for in sub-section (4) the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees twenty for each day of delay in case of an employer and not exceeding rupees five for each day of delay in the case of others.

(7) Where an employer or a person liable to registration or enrolment has deliberately given false information in any application submitted under this section, the prescribe authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees one thousand.

Returns.

6. (1) Every employer registered under this Act shall furnish to the prescribed authority a return in such form, for such periods and by such dates as may be prescribed showing therein the salaries and wages paid by him and the amount of tax deducted by him in respect thereof.

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(Section 7.)

(2) Every return shall be accompanied by a treasury challan in proof of payment of full amount of tax due according to the return, and a return without such proof of payment shall not be deemed to have been duly filed.

(3) Where an employer, without reasonable cause, fails to file such return within the prescribed time, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding rupees five for each day of delay.

7. (1) If the prescribed authority is satisfied that the return filed by any employer is correct and complete, it shall accept the return.

Assessment
of
employers.

(2) (a) If the prescribed authority is not satisfied that the return filed is correct and complete, it shall serve upon the employer a notice requiring him, on a date specified in the notice, to attend in person, or through an authorised representative and to produce accounts and papers in support of the return.

(b) The prescribed authority shall, on examination of the accounts and papers, assess the amount of tax payable by the employer.

(c) If the employer fails to comply with the terms of the notice, or if in the opinion of the prescribed authority the accounts and papers are incorrect or incomplete or unreliable such authority shall, after such inquiry as it deems fit or otherwise, assess the tax to the best of its judgement.

(3) The amount of tax due from any employer shall be assessed separately for each year during which he is liable to pay tax:

Provided that the prescribed authority may, subject to such conditions as may be prescribed and for reasons to be recorded in writing, assess the tax due from any employer during any part of a year:

Provided further that where a registered employer fails to furnish a return for any part of a year, the prescribed authority may, if it thinks fit, assess the tax due from such employer separately for different parts of such year.

(4) If an employer fails to get himself registered or being registered fails to file any return, the prescribed authority shall, after giving the employer a reasonable opportunity of being heard and after holding such inquiry as it deems fit or otherwise, pass an order assessing the amount of tax due to the best of its judgement.

(5) The amount of tax so assessed shall be paid within fifteen days of receipt of the notice of demand from the prescribed authority.

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(Sections 8-12.)

Payment
of tax.

8. (1) The tax payable under this Act shall be paid in the prescribed manner.

(2) The amount of tax due from enrolled persons for each year as specified in their certificate of enrolment shall be paid—

- | | | |
|-----|--|--|
| (a) | in respect of a person who stands enrolled before the commencement of a year or is enrolled on or before the 31st day of August of a year, | Before the 30th day of September of that year. |
| (b) | in respect of a person who is enrolled after the 31st day of August of a year. | Within one month of the date of enrolment. |

Con-
sequences
of failure to
deduct or
to pay tax.

9. (1) If an employer (not being an officer of Government) fails to pay tax as required by or under this Act, he shall, without prejudice to any other consequences and liabilities which he may incur, be deemed to be an assessee in default in respect of such tax.

(2) Without prejudice to the provisions of sub-section (1), an employer referred to in that sub-section shall be liable to pay simple interest at two *per centum* of the amount of tax due for each month or part thereof for the period for which the tax remains unpaid.

(3) If an enrolled person fails to pay the tax as required by or under this Act, he shall be liable to pay simple interest at the rate and in the manner laid down in sub-section (2).

Penalty for
non-
payment
of tax.

10. If an enrolled person or a registered employer fails, without reasonable cause, to make payment of any amount of tax within the time or date specified in the notice of demand, the prescribed authority may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding fifty *per centum* of the amount of tax due.

Recovery of
tax, etc.

11. All arrears of tax, penalty, interest and fees under this Act shall be recoverable as arrears of land revenue.

Authorities
for the
purposes of
this Act.

12. (1) For carrying out the purposes of this Act, the State Government shall appoint an officer to be the Commissioner of Profession Tax.

(2) The State Government may appoint such other officers as it thinks necessary to assist the Commissioner.

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(Sections 13, 14.)

(3) An officer appointed under sub-section (2) shall, within the limits of such area as the State Government may by notification specify, exercise such powers and perform such duties as may be delegated by the Commissioner subject to such conditions as may be imposed by the State Government.

(4) The superintendence and control for the proper execution of the provisions of this Act and the rules made thereunder relating to the levy and collection of tax shall vest in the Commissioner. The Commissioner shall exercise such other powers and perform such other duties under this Act or any rule made thereunder as may be conferred or imposed on him.

13. (1) For carrying out the purposes of this Act, the State Government may appoint any of its departments or officers as an agent responsible for levy and collection of the tax under this Act from such persons or class of persons as may be prescribed.

Collecting
agent.

(2) Upon such appointment, it shall be the duty of such collecting agents to carry out such functions under this Act in the manner prescribed, and to render full and complete account of the tax levied and collected to the Commissioner in such manner and at such time as he may require.

(3) Any officer authorised by the collecting agent in this behalf shall have, for the purposes of levy and collection of tax, such powers as may be prescribed.

(4) It shall be lawful for the Commissioner, or an officer duly authorised by him, to have access to, and to cause production and examination of books, registers, accounts or documents maintained or required to be maintained by the collecting agent for the purposes of this Act, and the collecting agent shall, whenever called upon to do so, produce such books, registers, accounts or documents for inspection by the Commissioner or by any officer authorised by him in this behalf.

14. (1) Subject to such rules as may be made by the State Government, any person aggrieved by any order made under sections 5, 6, 7, 9 and 10 or by an authority, not being an appellate authority, under sub-section (4) of this section may, in the prescribed manner, appeal to the authority prescribed.

Appeal,
revision and
rectification
of mistakes.

(2) The appellate authority shall dispose of the appeal in the prescribed manner.

(3) Any authority under this Act may, of its own motion or on an application made in this behalf, by order rectify any mistake apparent on the face of the record.

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(Sections 15, 16.)

(4) Any order passed by an appellate authority under sub-section (2) or sub-section (3) may be revised by such authority as may be prescribed.

Accounts.

15. (1) If the Commissioner is satisfied that the books of account and other documents maintained by an employer in the normal course of his business are not adequate for verification of the returns filed by the employer under this Act, it shall be lawful for the Commissioner to direct the employer to maintain the books of account or other documents in such manner as he may, in writing, direct and thereupon the employer shall maintain such books of account or other documents accordingly.

(2) Where an employer wilfully fails to maintain the books of account or other documents as directed under sub-section (1), the Commissioner may, after giving him an opportunity of being heard, impose upon him a penalty not exceeding rupees five for each day of delay.

Special
mode of
recovery.

16. (1) Notwithstanding anything to the contrary contained in any law or in any contract, the Commissioner may, at any time or from time to time, by notice in writing, a copy of which shall be forwarded to the assessee at his last address known to the Commissioner, require—

- (a) any person from whom any amount of money is due or may become due to an assessee on whom notice of demand has been served under this Act, or
- (b) any person who holds or may subsequently hold money for or on account of such assessee,

to pay the Commissioner, either forthwith upon the money becoming due or being held or at or within the time specified in the notice (but not before the money becomes due or is held as aforesaid), so much of the money as is sufficient to pay the amount due by the assessee in respect of arrears of tax, penalty and interest under this Act, or the whole of the money when it is equal to or less than that amount.

Explanation.—For the purposes of this section, the amount of money due to an assessee from, or money held for or on account of an assessee by, any person, shall be calculated after deducting therefrom such claims (if any) lawful subsisting, as may have fallen due for payment by such assessee to such person.

(2) The Commissioner may, at any time or from time to time, amend or revoke any such notice, or extend the time for making any payment in pursuance of the notice.

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(Sections 17, 18.)

(3) Any person making any payment in compliance with a notice under this section shall be deemed to have made the payment under the authority of the assessee, and the receipt of the Commissioner shall constitute a good and sufficient discharge of the liability of such person, to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the assessee after receipt of the notice referred to in this section, shall be personally liable to the Commissioner to the extent of the liability discharged, or the extent of the liability of the assessee for tax, penalty and interest, whichever is less.

(5) Where a person to whom a notice under this section is sent proves to the satisfaction of the Commissioner that the sum demanded or any part thereof is not due to the assessee or that he does not hold any money for or on account of the assessee, then, nothing contained in this section shall be deemed to require such person to pay any sum or part thereof, as the case may be, to the Commissioner.

(6) Any amount of money which a person is required to pay to the Commissioner or for which he is personally liable to the Commissioner under this section, shall, if it remains unpaid, be recoverable as an arrear of land revenue.

17. Any authority under this Act may inspect and search any premises where any profession, trade, calling or employment liable to taxation under this Act is carried on or is suspected to be carried on, may cause production and examination of books, registers, accounts or documents relating thereto, and may seize such books, registers, accounts or documents as may be necessary:

Production
and
inspection of
accounts and
documents
and search
of premises.

Provided that if such authority removes from such premises any book, register, account or document, it shall give to the person in charge of the place, a receipt describing the book, register, account or document so removed by it and retain the same only for so long as may be necessary for the purposes of examination thereof or for prosecution.

18. The prescribed authority shall refund to a person the amount of tax, penalty, interest and fees (if any) paid by such person in excess of the amount due from him. The refund may be made either by cash payment or, at the option of such person, by deduction of such excess from the amount of tax, penalty, interest and fee due from him:

Refund.

Provided that such excess shall first be applied towards the recovery of any amount due in respect of which a notice under section 7 has been served and thereafter the balance, if any, shall be refunded.

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(Sections 19-21.)

Penalty.

19. Any person or employer who, without reasonable cause, fails to comply with any of the provisions of this Act or the rules made thereunder shall be punishable with fine which may extend to five thousand rupees, and where the offence is a continuing one, with a further fine which may extend to fifty rupees for every day during which the offence continues.

Offences by
companies.

20. (1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

- (a) “company” means any body corporate and includes a firm or other association of individuals;
- (b) “director”, in relation to a firm, means a partner in the firm.

Power to
transfer
proceedings.

21. The Commissioner may, after giving the parties concerned an opportunity of being heard, wherever it is possible to do so, and after recording his reason for doing so, by order in writing transfer any proceedings or class of proceedings under this Act, from himself to any other officer, and he may likewise transfer any such proceedings (including a proceeding pending with any officer or already transferred under this section) from any officer to any other officer or to himself:

Provided that nothing in this section shall be deemed to require any such opportunity to be given where the transfer is from any officer to any other officer and the offices of both are situated in the same city, locality or place.

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(Sections 22-26.)

Explanation.—In this section, the word “proceedings” in relation to any assessee whose name is specified in any order issued thereunder, means all proceedings under this Act in respect of any year, which may be pending on the date of such order or which may have been completed on or before such date, and includes also all proceedings under this Act which may be commenced after the date of such order in respect of any year in relation to such assessee.

22. (1) Subject to such conditions as may be prescribed, the Commissioner may, either before or after the institution of proceedings for an offence under this Act, permit any person charged with the offence to compound the offence on payment of such sum, not exceeding double the amount of tax to which the offence relates, as the Commissioner may determine.

Compounding
of offences.

(2) On payment of such sum as may be determined by the Commissioner under sub-section (1), no further proceedings shall be taken against the person in respect of the same offence.

23. The authorities under this Act shall have power to summon and enforce the attendance of any person and any witness and to compel the production of any document by the same means and, so far as may be, in the same manner as is provided in the case of a Civil Court under the Code of Civil Procedure, 1908.

Power to
enforce
attendance,
etc.

24. (1) No suit shall lie in any Civil Court against any assessment made or order passed under this Act.

Bar to
proceedings.

(2) No suit, prosecution, or other legal proceeding shall lie against any authority under this Act or against any employer for anything which is in good faith done or intended to be done in pursuance of this Act or any rules made thereunder.

25. (1) The State Government may, by notification, make rules for carrying out the purposes of this Act.

Power to
make rules.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the matters which, under any provisions of this Act, are required to be prescribed or to be provided by rules.

26. (1) Nothing contained in this Act shall apply to the members of the armed forces of the Union serving in any part of West Bengal.

Exemption.

(2) The State Government may, by notification, exempt from the levy of tax under this Act any class or persons, if it considers necessary so to do in the public interest.

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(The Schedule.)

THE SCHEDULE.

(See section 3.)

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

Sl. No.	Class of persons	Rate of tax
1	2	3
1.	Salary and Wage earners. Such persons whose monthly salaries or wages are—	
	(i) Rs. 500 or less	Nil.
	(ii) Rs. 501 or more, but less than Rs. 751	Rs. 2 per month.
	(iii) Rs. 751 or more, but less than Rs. 1001	Rs. 4 per month.
	(iv) Rs. 1001 or more, but less than Rs. 1251	Rs. 6 per month.
	(v) Rs. 1251 or more, but less than Rs. 1501	Rs. 10 per month.
	(vi) Rs. 1501 or more, but less than Rs. 2001	Rs. 15 per month.
	(vii) Rs. 2001 and above.	Rs. 250 per annum.
2.	(a) Legal practitioners including Solicitors and notaries public;	
	(b) Medical practitioners including medical consultants and Dentists;	
	(c) Technical and professional consultants including Architects, Engineers, Chartered Accountants, Actuaries, Management Consultants and Tax Consultants;	
	(d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and Surveyors or Loss Assessors registered or licensed under the Insurance Act, 1938 (4 of 1938).	

Where the standing in the profession of any of the persons mentioned above is—

(i) less than two years	Rs. 50 per annum.
(ii) two years or more but less than five years	Rs. 100 per annum
(iii) five years or more:	Rs. 150 per annum.

Provided that in case of person of the above category who is liable to pay income-tax the rate of tax under this Act shall be Rs. 200 per annum.

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(The Schedule.)

Sl. No.	Class of persons	Rate of tax
1	2	3
3.	(a) Members of Associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952)	Rs. 250 per annum.
	(b) (i) Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956)	Rs. 250 per annum.
	(ii) Remisiers recognised by a stock exchange	Rs. 150 per annum.
4.	Estate agents or brokers or building contractors	Rs. 250 per annum.
5.	Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (I of 1956)	Rs. 250 per annum.
6.	(a) Bookmakers and trainers licensed by the Royal Calcutta Turf Club or any other turf club in the State	Rs. 250 per annum.
	(b) Jockeys licensed by any turf club in the State	Rs. 150 per annum.
7.	(a) Dealers registered under the Bengal Finance (Sales Tax) Act, 1941 (Ben. Act VI of 1941) and the West Bengal Sales Tax Act, 1954 (West Ben. Act IV of 1954)	
	Such dealers whose annual gross turnover of all sales is—	
	(i) less than Rs. 1,00,000	Rs. 150 per annum.
	(ii) Rs. 1,00,000 or more	Rs. 250 per annum.
	(b) Occupiers of jute mills and shippers as defined under the Bengal Raw Jute Taxation Act, 1941 (Ben. Act XI of 1941)	Rs. 250 per annum.
	(c) Owners of rice mills as defined under the West Bengal Paddy Purchase Tax Act, 1970 (West Ben. Act XV of 1970)	Rs. 200 per annum.

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(*The Schedule.*)

Sl. No.	Class of persons	Rate of tax
1	2	3
8.	Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948) who are not dealers covered by entry 7:— Such occupiers of factories—	
	(i) where not more than fifteen workers are working	Rs. 150 per annum.
	(ii) where more than fifteen workers are working	Rs. 250 per annum.
<i>Explanation.</i>—For the purposes of this entry and entry 9, the average number of workers or employees who were working or employed during the last preceding year shall be taken into consideration. This average number shall be arrived at by adding the average number of workers or employees who attended in each working month in that year and dividing the total by the number of such month.		
9.	Employers of shops and establishments to which the West Bengal Shops and Establishments Act, 1963 (West Ben. Act XIII of 1963) applies and who are not dealers covered by entry 7. Such employers of establishments—	
	(i) where there are no employees	Nil.
	(ii) where not more than five people are employed	Rs. 50 per annum.
	(iii) where more than five, but not more than ten employees are employed	Rs. 150 per annum.
	(iv) where more than ten employees are employed	Rs. 250 per annum.
10.	Owners or lessees of petrol/diesel filling stations and service stations	Rs. 250 per annum.
11.	(a) Licensed foreign liquor vendors and employers of residential hotels	Rs. 250 per annum.
	(b) Proprietors of Cinema houses and Theatres	Rs. 250 per annum.

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(The Schedule.)

Sl. No.	Class of persons	Rate of tax
1	2	3
12.	Holders of permits for transport vehicles, granted under the Motor Vehicles Act, 1939 (4 of 1939) which are used or adapted to be used for hire or reward. Where any such person holds permit or permits for any taxis, three wheeler goods vehicles, trucks or buses— (i) in respect of each taxi or three wheeler goods vehicle (ii) in respect of each truck or bus	Rs. 50 per annum. Rs. 100 per annum: Provided that the total amount payable by the same holder shall not exceed Rs. 250 per annum.
13.	Licensed money lenders under the Bengal Money Lenders Act, 1940 (Ben. Act X of 1940)	Rs. 250 per annum.
14.	Individuals or institutions conducting Chit Funds	Rs. 250 per annum.
15.	Co-operative Societies registered or deemed to be registered under the West Bengal Co-operative Societies Act, 1973 (West Ben. Act XXXVIII of 1973) and engaged in any professions, trades or callings— (a) State level societies (b) District level societies	Rs. 250 per annum. Rs. 150 per annum.
16.	Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949) (i) Scheduled banks (ii) Other banks	Rs. 250 per annum. Rs. 150 per annum.

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Sl. No.	Class of persons	Rate of tax
1	2	3
17.	Companies registered under the Companies Act, 1956 (I of 1956) and engaged in any professions, trades or callings	Rs. 250 per annum.
18.	Firms registered under the Indian Partnership Act, 1932 (9 of 1932) and engaged in any professions, trades or callings	Rs. 200 per annum.
19.	Persons, other than those mentioned in any preceding entries, who are engaged in any professions, trades, callings or employments, and in respect of whom a notification is issued under section 3 of this Act.	Rate of tax shall be as may be fixed by notification, not exceeding Rs. 250 per annum.

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.