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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

**No. 1607-F.T.** **Dated, Howrah, the 16th September, 2026**

### NOTIFICATION

Whereas the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Ben. Act VI of 1979), (hereinafter to be referred as the said Act), has been amended and published in the *Kolkata Gazette, Extraordinary*, Part-I *vide* Notification No.756-L, dated 07.08.2026;

And whereas the present Schedule under sub-section (2) of Section 3 of the said Act is not necessary;

And whereas it has been considered necessary to introduce a new SCHEDULE under sub-section (2A) of section 3 of the said Act;

And whereas Notification No.1407-F.T. dated the 18th day of August, 2026 was published in the *Kolkata Gazette*, *Extraordinary* for information of the persons likely to be affected thereby and inviting objections or suggestions from such persons with regard to proposed amendment of Schedule;

And whereas no objection or suggestion has been received in this respect within prescribed time period;

Now, in exercise of the power under sub-section (3) of section 3 of the said Act the Governor is hereby pleased to make the following amendment of the Schedule:-

*Amendment*

In the said Act, for the existing Schedule, the following Schedule shall be *substituted*:-

"**SCHEDULE**

[See sub-section (2A) of section 3]

| Sl. No. | CLASS OF PERSONS | RESTRICTIONS AND CONDITIONS | Rate of Tax |
|---|---|---|---|
| | | **PART - A** | |
| (1) | (2) | (3) | (4) |
| 1 | Employees earning monthly salary or wages or remuneration or reward or compensation etc. | a) Not exceeding Rs. 20,000 | NIL |
| | | b) Above Rs. 20,000 but not exceeding Rs.30,000 | Rs. 100 per month |
| | | c) Above Rs. 30,000 but not exceeding Rs.50,000 | Rs. 140 per month |
| | | d) Above Rs. 50,000 but not exceeding Rs.100,000 | Rs. 170 per month |
| | | d) Above Rs. 1,00,000 | Rs. 208 per month |
| 2 | Persons being individuals, engaged in any profession or calling (other than those mentioned in **PART-B** or **PART C** of this SCHEDULE) | Where the annual gross income in the preceding year or part thereof of such person is - | |
| | | a) Not more than Rs. 2,50,000 | NIL |
| | | b) Above Rs. 2,50,000 but not exceeding Rs. 5,00,000 | Rs. 1000 per annum |
| | | c) Above Rs. 5,00,000 but not exceeding Rs. 10,00,000 | Rs. 2000 per annum |
| | | d) Above Rs. 10,00,000 | Rs. 2500 per annum |
| 3 | Persons, engaged in any profession or calling or trade involving supply of goods or services or both (other than those mentioned in **PART-B** or **PART C** of this SCHEDULE) | Where the annual gross turnover or annual gross receipt in the preceding year or part thereof of such person is - | |
| | | a) Not more than Rs. 10,00,000 | NIL |
| | | b) Above Rs. 10,00,000 but not exceeding Rs. 20,00,000 | Rs. 1000 per annum |
| | | c) Above Rs. 20,00,000 but not exceeding Rs. 40,00,000 | Rs. 1500 per annum |
| | | d) Above Rs. 40,00,000 | Rs. 2500 per annum |

**PART - B**

| SL. NO. | CLASS OF PERSONS | RESTRICTIONS AND CONDITIONS | TAX RATE |
|---|---|---|---|
| (1) | (2) | (3) | (4) |
| 1 | Physically handicapped persons who are not liable to pay income tax subject to furnishing of medical certificate from SDMO/DMO in the Districts and from a doctor of Govt hospital in Kolkata | As specified in notification no. 941-F.T. dated 7-3-1981 | Nil |
| 2 | Members of the Indian Defence forces covered under the Army Act, Navy Act and Air Force Act | As specified in notification no. 368-F.T. dated 28-3-2013 | Nil |
| 3 | Persons on active duty of the Border Security Force of India | Persons coming under 'active duty' as defined in Clause (a) in sub-section (1) in Section 2 of the Border Security Force Act, 1968 | Nil |

## PART - C

[Persons engaged in any profession, trade, or calling mentioned below in West Bengal are liable to pay Rs. 2500 per annum, irrespective of their "annual gross income" or gross "annual gross turnover" or "annual gross receipt" as the case may be.]

| Sl | CLASS OF PERSONS |
|---|---|
| 1 | Estate agents or promoters or brokers or commission agents or del credere agents or mercantile agents; |
| 2 | Stevedores, clearing agents, customs agents, licensed shipping brokers or licensed boat suppliers; |
| 3 | Occupier, owners, lessees or licensees of jute mills and rice mills; |
| 4 | Occupier, owners, lessees or licensees of all shops, commercial establishments or units inside a shopping mall or multiplex; |
| 5 | Owners or lessees of petrol/diesel/gas filling stations and service stations and agents or distributors thereof including retail dealers of Liquefied Petroleum Gas (LPG)or Compressed Natural gas (CNG); |
| 6 | Owners or occupiers of distilleries, breweries and bottling plants; |
| 7 | Holders of licences for retail sale of liquor under the West Bengal Excise Act, 1909, whether for consumption on the premises, off the premises, or both. |
| 8 | Owners, licencees or lessees of premises let out for social functions or any other purposes |
| 9 | Owners, licencees or lessees of air-conditioned beauty parlours or spa or hair dressing saloons; |
| 10 | Owners, licencees or lessees of air-conditioned restaurants, cafeteria, eatery or any food business, in whatever name called; Air-conditioned hotels, resort, boarding houses, short-term rental (STR), vacation rental, serviced apartments or home stay in whatever name called |
| 11 | Owners, licencees or lessees of air-conditioned Gym, slimming centres, or wellness centres of all types and descriptions using weights and/or machines or equipments; |
| 12 | Individuals or institutions conducting chit funds and lotteries and authorised stockists of lottery tickets; |
| 13 | Licensed money lenders under the Bengal Money Lender Act, 1940 (Ben. Act X of 1940); |
| 14 | Owners, lessees or licensees of factories liable to get registered under the Factories Act, 1948; |
| 15 | Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949); |
| 16 | Companies registered under the Companies Act, 1956 (1 of 1956) or the Companies Act, 2013 (18 of 2013) |
| 17 | Persons holding permits granted or issued under the Motor Vehicles Act, 1988 (59 of 1988), for transport vehicles, which are adapted to be used for hire or reward, where the number of wheels of the said vehicle is more than four; |
| 18 | Directors (other than those nominated by Government) of Companies Registered under the Companies Act 1956 (1 of 1956) or the Companies act, 2013 and Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949); |
| 19 | 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; Persons providing services in relation to physical or digital security, including manned guarding, cyber-security auditing, remote electronic surveillance, and private investigation or verification services |
| 20 | Owners or occupiers or licencees or lessees of Hospitals, Nursing Homes, Pathological Laboratories, Diagnostic Centres (including Imaging & Radiology), and specialized Day-care centres & IVF centres; |
| 21 | Bookmakers and trainers licensed by Royal Calcutta Turf Club or any other Turf Club in the State; |

| Sl | CLASS OF PERSONS |
|---|---|
| 22 | Persons engaged independently in cloud computing and development operations like cloud architecture, Site Reliability Engineer (SRE), Cloud Security Engineer; professionals in data science and advance analytics, Block chain development, Cyber security analysis, software architecture, User Interface or User experience (UI/UX) Designers & Product Managers and similar digital, online, consultancy, creative, technical or platform-based professions or callings. |
| 23 | Online Educators & EdTech Founders, Tele-medicine Platform Operators; Digital Marketing Agency Owners; |
| 24 | Production Houses or producers who develop content in any form for streaming cinema, advertisements, OTT platforms, Television serial |
| 25 | Management consultants, Financial consultants, Strategy consultants, IT & digital consultants, Marketing & Sales consultants, HR consultants. |

**Explanatory Notes**–

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|---|
| (1) Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry in this Schedule, the higher or the highest, as the case may be, rate of tax under such entries shall be applicable. |
| (2) For the purposes of this Schedule, "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, during the immediately preceding year. |
| (3) For the purposes of this Schedule, "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. |
| (4) 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. |
| (5) 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. 2500/- if he is covered by Part C of the schedule or Rs. 1000/- in other cases. |

**N.B.:** (1) Sl. No. 1 of Part A, whole of Part B of the Schedule will come into force with effect from 01.10.2026.

(2) Sl. No. 2 & Sl No. 3 of Part A and whole of Part C of the Schedule will be effective from the F.Y. starting on and from 01.04.2027.".

By order of the Governor,

SANJAY BANSAL, IAS
*Secretary to the Government of West Bengal.*

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