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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

NOTIFICATION

No. 1407-F.T. **Dated, Howrah, the 18th day of August, 2026**

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;

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 3 of the said Act, the Governor, is pleased hereby to amend the SCHEDULE of the said Act in the following manner;

The proposed amendment is 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 by the following Schedule. Any objection or suggestion received within fourteen (14) days from the date of publication of this notification will be duly considered.

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	Rate of Tax
(1)	**(2)**	**(3)**	**(4)**
1	Class of persons already exempted as per notifications issued from time to time by the State Government under section 26 of the said Act.	As specified in notifications vide notification no.s 941-F.T. dated 7-3-1981 & 368-F.T. dated 28-3-2013.	Nil
2	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. No.	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. No.	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–

(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.

N.B.: (1) Sl. No. 1 of Part A, whole of Part B and whole of Part C of the Schedule will come into force with effect from the 1st day of October, 2026.

(2) Sl. No. 2 & Sl. No. 3 of Part A of the Schedule will come into force from the financial year starting on and from the 1st day of April, 2027.".

By order of the Governor,

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

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