

PREFACE TO THE THIRD EDITION

Since the issue of the second edition (1990) of the West Bengal Receipt Audit Manual, Volume-III, there have been a lot of changes in the tax laws. This edition seeks to incorporate all these changes. Certain portions which are no longer relevant have been omitted and the item 'Medicinal & Toilet Preparations including Narcotics & Narcotic Drugs' has been included in this volume.

This edition of the West Bengal Receipt Audit Manual, Volume-III is organized in the following chapters:-

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| Part – I | State Excise |
| Part – II | Medicinal & Toilet Preparations including Narcotics & Narcotic Drugs |
| Part – III | Amusements Tax |

The effects of the relevant provisions of the laws, rules and notifications have been briefly indicated and readers should familiarize themselves with the original provisions for a better application of the audit checks.

Instructions contained in the Manual are not exhaustive and do not supplant or override the statutory rules, codes, etc.

Suggestions for improvements or amendments should be made to the Group Officer in charge of the State Receipt Audit. The Receipt Audit Headquarters will keep this Manual up-to-date by issuing necessary correction slips.

Kolkata,
Dated the 27th March 2009

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PREFACE TO THE SECOND EDITION

This edition of the West Bengal Receipt Audit Manual, Volume-III contains the chapters on receipt items as follows:-

Part I	State Excise
Part II	Amusement Tax
Part III	Multistoried Building Tax

The instructions in this Volume are supplementary to those contained in Volume I. The 'Introduction' to Chapter I of Volume I should also be read carefully before undertaking any audit.

It should be carefully noted that the instructions given in this Volume are not exhaustive and do not carry any authority beyond that of the statutory rules, codes, etc. which it attempts to manualise. It may not, therefore, be quoted as carrying any authority in itself.

Suggestions for any improvement or amendments should be made to the Group Officer of State Receipt Audit. The Receipt Audit Headquarters will be responsible for keeping the Manual upto date by issuing necessary correction slips after obtaining his orders in the matter.

Calcutta,
Dated the 8th April, 1990

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PREFACE

This volume of the West Bengal Receipt Audit Manual contains the chapters on receipt items as follows:-

Part I State Excise

Part II Amusement Tax

The instructions in this volume are supplementary to those contained in Volume I. The 'Introduction' to Chapter I to the latter should also be read carefully before undertaking any audit.

It should be carefully noted that the instructions given in this Volume are not exhaustive and do not carry any authority beyond that of the statutory rules, codes etc. which it attempts to manualise. It may not, therefore, be quoted as carrying any authority in itself.

Suggestions for any improvement or amendments should be made to the Senior Deputy Accountant General (Receipt Audit), West Bengal. The Receipt Audit Headquarters will be responsible for keeping this Manual upto date by issuing necessary correction slips after obtaining his orders in the matter.

Calcutta.
Dated the 19th June, 1978

(S. R. Mukherji)
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