

The
Kolkata Gazette
सत्यमेव जयते
Extraordinary
Published by Authority

MAGHA 28]

MONDAY, FEBRUARY 17, 2025

[SAKA 1946

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. 237–F.T.

Dated the 12th day of February, 2025

NOTIFICATION

In exercise of the power conferred by section 7 of the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax (Settlement of Dispute) Act, 2024 (West Ben. Act XI of 2024) (hereinafter referred to as the said Act) read with section 15 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999), the Governor is pleased hereby to make the following rules:—

- 1. Short title and commencement.**— (1) These rules may be called the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax (Settlement of Dispute) Rules, 2025.
(2) They shall come into force with effect from the 15th day of February, 2025.
- 2. Definitions.**— In these rules, unless there is anything repugnant in the subject or context,—
 - (a) "arrear tax, penalty or interest in dispute" means such arrear tax, penalty or interest due as defined in clause (b) of sub-section (1) of section 2 of the said Act;
 - (b) "designated authority" in relation to any particular applicant, means such designated authority as defined in clause (c) of sub-section (1) of section 2 of the said Act;
 - (c) "relevant Act" means the Act as defined in clause (d) sub-section (1) of section 2 of the said Act;
 - (d) "section" means a section of the said Act;
- 3. Manner and form of application for settlement.**— (1) An application referred to in section 4 of the said Act shall be made to the designated authority by an applicant in duplicate in Form 1 with the particulars as contained therein which shall be duly filled in and signed and verified by the proprietor.
(2) The application in Form 1 shall be duly filled in and signed by the applicant as defined in clause (a) of sub-section (1) of section 2 of the said Act or, in the case the business has ceased to exist or has been

discontinued prior to the date of coming into force of the said Act, by any person who would have been competent to fill in and sign the application on behalf of the applicant if such business had not ceased to exist or had not been discontinued, or the legal heir, successor or nominee of the proprietor.

4. Particulars to be furnished in the application for settlement.— (1) An application in Form 1 shall contain, *inter alia*, the following particulars:—

- (a) Name of the applicant
- (b) The name of the hotel or restaurant for which the application is made
- (c) Address of the hotel or restaurant mentioned in item (b)
- (d) (i) Address at which communication may be made:
 - (ii) Contact telephone number:
 - (iii) E-mail address:
- (e) the period in respect of assessment of tax/imposition of penalty/determination of interest to which the application relates:
- (f) Assessment/ Appeal/Revision case no/Memo No/order no., if any and date, if any:
- (g) the particulars of the appeal or revision pending, namely:—
 - (i) the designation of the appellate or revisional authority before whom the appeal or revision is pending,
 - (ii) the date of presentation of the memorandum of appeal or revision so pending before such authority,
 - (iii) the appeal or revision case No.;
- (h) the particulars of the application pending before the Tribunal or the High Court or the Supreme Court;
- (i) the particulars of the tax, penalty or interest as per notice of demand as mentioned in clause (b) of sub-section (1) of section 2 of the said Act;
- (j) details of payments made after notice of demand was raised;
- (k) details of arrear tax, penalty or interest in dispute;
- (l) details of payments made with this application;

5. Presentation of application for settlement.— (1) An application for settlement shall be presented by the applicant or by an agent duly authorised by him to the designated authority, or such application may be sent to the said authority by registered post.

- (2) If an application for settlement is sent by registered post, the day on which such application is received by the office of the authority referred to in sub-rule (1) shall be treated as the day of its presentation.

6. Scrutiny of application and issue of notice in case of any discrepancy or short payment.— (1) Where the designated authority is satisfied that the applicant has given all the requisite information in the application made under section 4 of the said Act and that such application is in order and such applicant has made payment of the amount required to be made for settlement, such authority shall issue a provisional certificate in Form 2 within fifteen working days of receipt of the application made under section 4 along with the copy of duly receipted challan showing payment of such amount.

- (2) Where, upon scrutiny of the application made under section 4, it appears to the designated authority that there is any discrepancy in such application or there is any short payment of the amount payable for settlement, such authority shall issue a notice in Form 3, requiring the applicant to rectify the discrepancy or to make

payment of the balance amount payable for settlement, within fifteen working days from the date of receipt of such application.

- (3) Where the designated authority is satisfied that the applicant has rectified the discrepancy in the application or that the applicant has paid the amount required to be paid in terms of the notice issued under sub-rule (2), such authority shall signify to the applicant his satisfaction in Form 3A and thereupon the dispute shall be deemed to have been settled.
- (4) If the applicant to whom a notice is issued under sub-rule (2), fails to rectify the discrepancy or make payment of the amount short paid, such application may be refused by the designated authority in accordance with the provisions of section 7 of the said Act read with sub-section (2) of section 8 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999), after expiry of the time allowed for rectification or payment under the said sub-rule or after expiry of such further time not exceeding three months, as may be allowed by such authority.

7. Form and manner of, and time for, certain information to be sent to the authorities under the relevant Act.— (1) The designated authority shall keep the appropriate appellate or revisional authority, and the appropriate assessing authority, under the relevant Act, informed of the matters referred to in sub-rule (1) to sub-rule (4) of rule 6 in Form 4 within seven working days from the date on which—

- (a) any order is passed by the designated authority under section 7 of the said Act read with section 8 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999), or
- (b) any certificate of settlement is revoked under section 7 of the said Act read with sub-section (1) of section 12 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999).

"West Bengal Entertainments and Luxuries (Hotels and Restaurants)
Tax (Settlement of Dispute) Rules, 2025

FORM 1

Application for settlement of arrear tax or penalty in dispute under section 4 of the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax (Settlement of Dispute) Act, 2024

[See rule 3, sub-rule (1)]

To

..... [the Designated Authority]
.....

I, proprietor of
(name of the Hotel or Restaurant) being eligible under section 4 of the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax (Settlement of Dispute) Act, 2024, hereby apply for settlement of arrear tax, penalty or interest in dispute as defined in clause (b) of sub-section (1) of section 2 of the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax (Settlement of Dispute) Act, 2024 and the relevant particulars are furnished below:

1. Name of the proprietor	
2. The name of the hotel or restaurant of which he is the proprietor	
3. Address of the hotel or restaurant mentioned in item 2	

4.	(i) Postal address at which communication may be made				
	(ii) telephone number				
	(iii) e-mail address				
5.	(a) Period of assessment of tax/interest/penalty in respect of which the application is made	From : D D M M Y Y Y Y	To : D D M M Y Y Y Y		
	(b) Assessment/Appeal/Revision/ case no./ Memo No./ Order No., if any and date, if any				
	(c) Amount of demand as per notice under the relevant Act	Tax (Rs.)	Interest (Rs.)	Penalty (Rs.)	
6.	Particulars of the appeal/revision/application pending:—				
	a) The authority/Court before which the appeal/revision/application is pending				
	b) Date of presentation/filing of the pending petition				
	c) The appeal/revision case no., if communicated				
	d) Matter no., if pending before Tribunal/Court				
	e) Date on which leave granted by Tribunal/Court as referred to in section 3 of the said Act.				
7.	Calculation of arrear tax, penalty and interest in dispute for the period	As per impugned order	As admitted	Arrear in dispute	
	a) Amount of tax payable (Rs)				
	b) Amount of interest payable (Rs)				
	c) Amount of penalty payable (Rs)				
8.	Details of payment of tax, penalty and interest (Rs)	Tax (Rs)	Interest (Rs)	Penalty (Rs)	
	a) Payment as per demand notice in accordance with impugned order				
	b) Payment made subsequently for filing the appeal/revision as in sl.6 (including payments which are not shown in demand notice)				
9.	Details of payment(s) made for making this application for settlement of dispute				
	GRN/Challan no.	Date	Bank	Branch	Amount (Rs)
10.	Documents attached (put \checkmark in box):				
	a) Copy of appeal/revision petition before authority/application before Tribunal/Court				

b) Copy of order against which appeal/ revision filed and the relevant demand notice	
c) Copy of the last notice/communication in the pending proceeding/ copy of the receipt for submission of pending petition, if no notice or communication is received	
d) Copy of the order in respect of serial 5(b) above and demand notice in respect of serial 5(c) above	
e) Copies of the payment documents in respect of serial 8(b) and serial 9 above	
f) Copy of the order of Tribunal/Court granting leave u/s 3 of the said Act	

VERIFICATION

I, (Name of the proprietor in full) solemnly declare that to the best of my knowledge and belief—

- a) the particulars and information given in this application are correct and complete;
- b) the amount of admitted tax as shown in item 7 above have been paid in full;
- c) the amount of tax, penalty or interest in dispute shown hereinabove are truly stated and relate to the relevant period as mentioned in this application; and
- d) the proprietor is not otherwise ineligible for making this application in terms of the provisions of the Act.

Place:

Signature:

Date :

Status: _____”;

"The West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax
(Settlement of Dispute) Rules, 2025

Form 2

[See rule 6, sub-rule (1)]

Provisional Certificate for Settlement of Disputes

To

.....
.....

This is to certify that as per your application dated for settlement of arrear tax, penalty or interest in dispute in respect of assessment appeal before the appellate authority/revision before the revisional authority/application before the West Bengal Taxation Tribunal/High have paid the amount Court/Supreme Court case no. for the period and whereas you have paid the amount as per sub-section (1) of section 6 of the West Bengal Entertainments and Luxuries [Hotels and Restaurants] Tax (Settlement of Dispute) Act, 2024, the dispute mentioned hereinabove has been settled in terms of section 7 West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax (Settlement of Dispute) Act, 2024 read with section 8(1) of the West Bengal Sales Tax (Settlement of Disputes) Act, 1999.

(Seal)

Signature of Designated Authority”;

"The West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax (Settlement of Dispute) Rules, 2025

Form 3

[See rule 6, sub-rule (2)]

Notice about discrepancy/short payment

To

.....
.....

Whereas, in respect of your application dated for settlement of dispute under section 4 of the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax (Settlement of Dispute) Act, 2024 for the period

(a) the following discrepancy has been found:-

.....
.....

(b) a short payment of Rs. has been made by you in respect of the amount payable for settlement of dispute of arrear tax, penalty or interest in dispute, you are hereby requested to rectify the discrepancy and/or make payment of the amount mentioned hereinabove within fifteen working days from receiving this notice failing which your application for settlement of dispute may be rejected.

Seal

Signature of Designated Authority":

"The West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax (Settlement of Dispute) Rules, 2025

Form 3A

[See rule 6, sub-rule (3)]

To

.....
.....

Whereas, the discrepancy as mentioned in Form 3 dated served upon you has been found corrected by you/ the short payment as mentioned in Form 3 dated has been found paid by you, the dispute in arrear tax, penalty or interest in respect of assessment /appeal before the appellate authority/revision before the revisional authority/ application before the West Bengal Taxation Tribunal/High Court/Supreme Court case no. for the period is hereby declared settled.

Seal

Signature of Designated Authority":

"The West Bengal Entertainments and Luxuries (Hotels and Restaurants)
Tax (Settlement of Dispute) Rules, 2025

Form 4

[See rule 7, sub-rule (1)]

To

..... (Appropriate authority)

.....

It is hereby informed that regarding assessment/appeal/revision for the period in respect of the proprietor has submitted an application for Settlement of Dispute in accordance with the provision under section 4 of the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax (Settlement of Dispute) Act, 2024/an order as per provision of section 7 of the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax (Settlement of Dispute) Act, 2024 read with sub-section (1) of section 8/sub-section (2) of section 8 of West Bengal Sales Tax (Settlement of Disputes) Act, 1999 has been issued/the certificate of settlement has been revoked under section 7 of the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax (Settlement of Dispute) Act, 2024 read with sub-section (1) of section 12 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999).

Seal

Designated Authority".

By order of the Governor,

MALAY GHOSH, IAS

OSD & Ex-officio Secretary to the Government of West Bengal