

# THE CENTRAL SALES TAX (WEST BENGAL) RULES, 1958

## FORM 4VA

[see rule 9B and rule 9C ]

Form of memorandum of appeal / application for revision/review under section 9(2) of the Central Sales Tax Act, 1956 read with section 84/ 86/ 87/88 of The West Bengal Value Added Tax Act ,2003 and/or section 79/81/82/83 of the West Bengal Sales Tax Act , 1994 and form of appeal under sub-section (3H) of section 7 of the Central Sales Tax Act, 1956.

Details of fees paid	Amount (Rs.)	Date	Bank	Branch	Challan No.
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A. Nature of memorandum/application under section 9(2) of the Central Sales Tax Act, 1956 read with the following provision(s) providing for the following under the West Bengal Value Added Tax Act, 2003 and /or the West Bengal Sales Tax Act, 1994 [ Put  in appropriate box]

Appeal under section 84 of the WBVAT Act, 2003		Revision under section 87 of the WBVAT Act, 2003	
Revision under section 86 of the WBVAT Act, 2003		Review under section 88 of the WBVAT Act, 2003	
Appeal under section 79 of the WBST Act, 1994		Revision under section 82 of the WBST Act, 1994	
Revision under section 81 of the WBST Act, 1994		Revision under section 83 of the WBST Act, 1994	

B. Memorandum / Application submitted before ..... (specify the authority)

C. Trade name of the appellant / applicant

D. Certificate of Registration No. under C.S.T. Act 1956

E. Address of the principal place of business in West Bengal

F. Address for communication , if other than in E above

G. Mobile Telephone No. of appellant /applicant

H. E-mail ID of appellant / applicant


I. Documents attached / submitted along with Form [ Put  if attached / submitted]


- a. Stay Petition
- b. Receipt of fees paid
- c. Copy of Notice of Demand
- d. Copy of Order against which the application/petition is made
- e. Grounds of Appeal / Revision /Review

J.. Particulars relevant for the memorandum of appeal / application for revision /review:---

1. Assessment Case Number, if any	
2. Period of assessment	From __/__/____ To __/__/____
3. The appeal/application is made against order passed under section(s)	
4. Date of order against which the appeal/application is made	
5. Name of the officer who passed the order	
6. Designation of the officer who passed the order	
7. Date of receipt of the relevant notice of demand, if any	
8. Date of receipt of order against which the petition /application is made	
9. Appeal Case Number, if any ( <i>only for revision after appeal or for review</i> )	

K. Particulars of \*provisional assessment or any other assessment relevant for \*memorandum of appeal /application for revision /application for review under the C.S.T. Act, 1956:---

(a) The particulars of your appellant's / applicant's sales, turnover of inter-state sales, including through works contracts, etc and of tax, tax credit/rebate, interest, penalty and late fee

	As assessed under section 9 of the C.S.T. Act, 1956 read with *section 45/ section 46/ section 48/ section 50/ section 51/section 53A, of the WBVAT Act,2003 [ <i>Put √, if applicable</i> ]
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	As assessed under section 9 of the C.S.T. Act, 1956 read with section 45/ section 46/ section 48 / section 49 / section 50 of the WBST Act, 1994, [ <i>Put √, if applicable</i> ]
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	And as *modified / confirmed in appeal, [ <i>Put √, if applicable</i> ]
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and the relevant amounts admitted to be payable by your appellant / applicant are given below:--

Sl.No.	Particulars	Amount as per order/demand notice(Rs.)		Admitted Amount (Rs.)	
		Turnover	Tax,interest, etc.	Turnover	Tax, interest, etc.
I	Turnover of export sales under section 5(1)				
II	Turnover of sales in course of import under section 5(2)				
III	Turnover of sales in course of export under section 5(3)				
IV	Stock transfer outside West Bengal exempt under section 6A				

Sl.No.	Particulars	Amount as per order/demand notice (Rs.)		Admitted Amount (Rs.)	
		Turnover	Tax, interest, etc.	Turnover	Tax, interest, etc.
V	Turnover of inter-state sales from West Bengal under section 3				
VI	Turnover of subsequent inter-state sales exempt under section 6(2)				
VII	Turnover of inter-state sales exempt under section 8(5)				
VIII	Turnover of inter-state sales exempt under section 8(6)				
IX	Turnover of taxable inter-state sales and tax payable thereon				
X	Amount of ITC/ITR adjusted under rule 8D of CST (WB) Rules, 1958				
XI	Net Tax Payable under the CST Act, 1956				
XII	Deferment of tax under rule 8A of the CST(WB) Rules, 1958				
XIII	Penalty imposed for late submission of return				
XIV	Late fee payable for late submission of return				
XV	(a) Interest payable for the period for late payment of admitted taxes				
	(b) Interest payable for the period for other reasons				
XVI	Total amount of tax, interest, penalty and late fee paid before assessment				
XVII	Any other item not specified above (specify).....				

b) The particulars of your appellant's / applicant's disputed amounts of turnover of taxable inter-state sales, including through works contracts, etc. and tax, tax credit/rebate, interest, penalty and late fee are given below:---  
(Amount in Rs.)

Sl.No.	Particulars	Turnover	Tax/tax credit/ /interest/latefee/penalty in dispute
I	Turnover of taxable inter-state sales and tax payable thereon		
II	Amount of ITC/ITR adjusted under rule 8D of CST(WB) Rules, 1958		
III	Net tax payable under the C.S.T. Act, 1956		
IV	Interest payable under the C.S.T. Act, 1956		
V	Late fee payable under the C.S.T. Act, 1956		
VI	Penalty for late submission of return under the C.S.T. Act, 1956		
VII	Total amount of tax, interest, penalty and late fee in dispute		
VIII	Any other item not specified above (specify).....		

L. Particulars in respect of an order, other than an order of provisional assessment or any other assessment, as relevant for the application for \*revision / review under the C.S.T. Act, 1956 :---

Particulars	Amount of demand as per order/notice (Rs.)	Admitted amount (Rs.)	Disputed amount (Rs.)
(a) Order imposing penalty under the C.S.T. Act, 1956, read with section.....[specify if applicable] of the *WBVAT Act, 2003/ WBST Act, 1994 :			
(b) Order for demand of security /additional security under the C.S.T. Act, 1956 read with section..... [ specify if applicable] of the *WBVAT Act, 2003/WBST Act, 1994 :			
(c) Amount of demand by order under section..... of the C.S.T. Act, 1956 read with section ..... [specify if applicable] of the *WBVAT Act, 2003/ WBST Act, 1994:			
(d) Any other order under section .....of the C.S.T. Act, 1956:	State the nature of order [e.g. amendment of RC; forfeiture or refund of security etc.]		

M. Your \*appellant /applicant has made the following payments in respect of the order referred to in sl.no.10 or sl.no. 11 above:---

(A) Before order referred to in serial 10 / serial 11 above is passed		(B) After order referred to in *serial 10/ serial 11 above is passed [if payment of one type is by more than one challan, mention the total amount and attach separate sheet]					
Particulars	Amount(Rs.)	Particulars	Amount(Rs.)	Date	Name of Bank	Branch	Challan No.
Tax		Tax					
Interest		Interest					
Penalty		Penalty					
Late fee		Late fee					
Security		Security					

N. Your \* appellant / applicant has collected Rs. ....as tax under under the CST Act, 1956 for the period.

O . Being aggrieved by the afore-mentioned order dated .....Of..... [designation of authority] your \*appellant /applicant begs to prefer this\* appeal /revision/review petition on the following grounds:----

**GROUND**

(Here enter the grounds on which you rely for the purpose of this appeal /revision / review petition --- attach separate sheet , if required )

(a)	(b)	(c)
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Your \*appellant /applicant , therefore , prays that he may be assessed accordingly or that he may be declared not to be chargeable to tax, penalty, late fee and interest under the Act or that the provisional assessment or any other assessment made may be cancelled and/or remanded to the assessing authority for reassessment or that the order dated.....imposing penalty may be set aside and /or that your \*appellant / applicant may be granted such relief or reliefs as may be deemed just and proper.

**Verification**

I, ..... The \*appellant / applicant, do hereby declare that all tax , interest, late fee and penalty admitted to be payable in respect of the order of \*provisional assessment or any other assessment / imposition of penalty / demand of security/ any other order against which this petition for \*appeal / revision /review is submitted has been paid in full, and that what is stated herein is true to the best of my knowledge and belief.

Place: \_\_\_\_\_ # Signature.....  
Date: \_\_\_\_\_ Name of the \*appellant / applicant.....  
Status.....

Put √ in appropriate box wherever required.

*\*Strike out or remove what is not applicable.*

[ # To be signed by the \*appellant / applicant dealer or casual dealer/trader or person or by an agent duly authorized in writing in this behalf.] “