

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 68

[see rule 138, rule 144, rule 148, rule 156, rule 161]

Form of Memorandum of Appeal under section 84/ application for revision under section 86/ section 87/
application for review under section 88
of The West Bengal Value Added Tax Act ,2003.

Details of fees paid	Amount (Rs.)	Date	Bank	Branch	Challan No.
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A. Nature of petition/application[Put √ in appropriate box]

Appeal under section 84	☐	Revision under section 86	☐
Revision under section 87	☐	Review under section 88	☐

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

C. Trade name of the appellant/ applicant

D. Certificate of Registration No. under W.B.V.A.T. Act 2003 ,if any

E. Address of the principal place of business in West Bengal, if any

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 68 [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, if any	From __/__/____ To __/__/__
3. The appeal/application is made against order passed under section	
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 (only for revision u/s 87/review u/s 88)	

(K) Particulars of *provisional assessment or any other assessment relevant for *memorandum of appeal under section 84/application for revision under section 87/ review under section 88:---

(a) The particulars of your appellant's / applicant's turnover of sales, taxable turnover of purchases, taxable contractual transfer price, etc and of tax, tax credit, interest, penalty and late fee

	As assessed under *section 45/ section 46/ section 48(1) / section 48(2)/ section 50/ section 51/section 53A, [Put √, if applicable]
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	And as *modified / confirmed in appeal, [Put √, if applicable]
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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 demand notice/ order(Rs.)	Admitted Amount (Rs.)		
		Turnover/ Sale or Purchase Price/ TCTP etc.	Tax,interest, late fee etc.	Turnover/ sale or Purchase price /TCTP etc.	Tax, interest, late fee etc.
I	Turnover of sales on which tax is payable and output tax thereon				
II	Taxable turnover of purchases and output tax thereon				
III	Taxable contractual transfer price(TCTP) and output tax thereon				
IV	Total output tax				
V	(A) Net Tax credit allowed u/s 22(17)				
	(B) Amount of ITC adjusted with tax payable under C.S.T. Act,1956				
	(C) Amount of ITC already refunded u/s 61/22 (8A)				
	(D) Amount of ITC surrendered u/s 22(8A)				
	(E) Net Tax credit carried forwarded to next period				
VI	Input tax credit accumulated during the period [for EC holders]				
VII	Remission of tax under section 118(1) 1 [for EC holders]				
VIII	Net Tax Payable/Further unadjusted Net Tax Credit				
IX	Deferment of tax under section 118(1)(a) [for EC holders]				
X	Penalty imposed u/s 45(2) / 46(2)				
XI	Late fee payable u/s 32(2)				

XII	(A) Interest payable for the period u/s 33/34				
	(B) Interest payable for the period u/s 34A				
XIII	Tax, interest ,penalty and late fee paid by challans				
XIV	Tax deducted at source as per Form 18 furnished				
XV	Total amount of tax, interest, penalty and late fee paid				
XVI	Sale price and tax thereon under section 16A [for casual dealers]				
XVII	Purchase price and tax thereon under section 17A [for casual dealers]				
XVIII	Any other item not specified above (<i>specify</i>)				

b) The particulars of your appellant's / applicant's disputed amounts of turnover of sales, taxable turnover of purchases, taxable contractual transfer price, etc. and tax, tax credit, interest penalty and late fee are given below:

Sl.No.	Particulars	Turnover / TCTP (Rs.)	Tax/tax credit/ /interest/latefee/penalty in dispute (Rs.)
I	Turnover of sales on which tax is payable and output tax thereon		
II	Taxable turnover of purchases and output tax thereon		
III	Taxable contractual transfer price and output tax thereon		
IV	Net tax credit allowed u/s 22(17)		
V	Input tax credit accumulated during the period [for EC holders]		
VI	Net tax payable / Further unadjusted net tax credit		
VII	Interest determined / re-determined u/s 50/51		
VIII	Late fee payable u/s 32(2)		
IX	Penalty imposed u/s 45(2)/ 46(2)		
X	Tax, interest, penalty, and late fee paid by challans		
XI	Tax deducted at source as per Form 18 furnished		
XII	Total amount of tax, interest, penalty and late fee in dispute		
XIII	Tax payable under section 16A [for casual dealers]		
XIV	Tax payable under section 17A [for casual dealers]		
XV	Any other item not specified above(<i>specify</i>)		

(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 under section 86 / review under section 88 :---

Particulars	Amount of demand as per order(Rs.)	Admitted amount (Rs.)	Disputed amount (Rs.)
(a) Order imposing penalty under *section 23(4)/ section 25(2)/ section 27E/ section 30C/section 30E / section 39(4)/ section 40(5)/section 65/section 77/section 78/ section 79/section 80(5)/section 96(1)/ section 101(1)/section 117:			
(b) Order for demand of security under *section 26/ section 80(3)			

(c) Amount of demand by an order under section/rule.....:			
(d) Any other order under sectionof the Act	State the nature of order [e.g. amendment of RC]		

(M) Your *appellant /applicant has made the following payments in respect of the order referred to in K or L above:---

(A) Before order referred to in serial K / serial L above is passed		(B) After order referred to in *serial K/ serial L 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 the WBVAT Act, 2003 for the period.

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

GROUND S

(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 modified / cancelled and/or remanded to the assessing authority for reassessment or that the order dated.....imposing penalty /demanding security 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 due 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 as shown in 12(B) above, 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 or person or by an agent duly authorized in writing in this behalf.] “