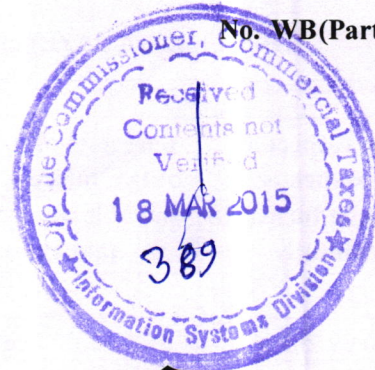


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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Revenue

NOTIFICATION

No. 02-F.T., the 2nd day of January, 2015.— In exercise of the power conferred by sub-section (1) of section 25 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Ben. Act VI of 1979), the Governor is pleased hereby to make the following amendments in the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules, in CHAPTER III,—

(1) in rule 12C, in sub-rule (5), to clause (c), *add* the following proviso:—

“Provided that where a registered employer, who is required to furnish return under sub-rule (1) electronically in Form III in respect of a return period referred to in column (2) of the Table below and where the tax and interest, if any, payable according to that return are paid within the date specified in column (3), transmission of data electronically pertaining to that return period is completed within the date as referred to in column (4) and furnishing of Form III in paper form in respect of that period is made within the date mentioned in column (5) of the said Table, such return shall, notwithstanding anything contained in sub-rule (1) and this sub-rule, be deemed to have been furnished within the prescribed date:—

TABLE

Sl. No.	Period in respect of which return is required to be furnished electronically	Last date of payment of tax, interest, if any, payable according to that return	Last date of transmission of data electronically of that return	Last date of furnishing paper form of that return [unless eligible to exemption under the proviso to rule 12(1)]
(1)	(2)	(3)	(4)	(5)
1.	Q.E.31.12.2009	31.01.2010	28.02.2010	05.03.2010
2.	Q.E.31.03.2010	30.04.2010	15.05.2010	20.05.2010
3.	Q.E.30.06.2010	31.07.2010	20.08.2010	25.08.2010

Sl. No.	Period in respect of which return is required to be furnished electronically	Last date of payment of tax, interest, if any, payable according to that return	Last date of transmission of data electronically of that return	Last date of furnishing paper form of that return [unless eligible to exemption under the proviso to rule 12(1)]
(1)	(2)	(3)	(4)	(5)
4.	Q.E.30.09.2010	31.10.2010	15.11.2010	22.11.2010
5.	Q.E.31.12.2010	31.01.2011	06.02.2011	15.02.2011
6.	Q.E.31.03.2011	30.04.2011	15.05.2011	20.05.2011
7.	Q.E.30.06.2011	31.07.2011	15.08.2011	20.08.2011
8.	Q.E.30.09.2011	31.10.2011	15.11.2011	21.11.2011
9.	Q.E.31.12.2011	31.01.2012	29.02.2012	07.03.2012
10.	Q.E.30.06.2012	31.07.2012	08.08.2012	16.08.2012
11.	Q.E.30.09.2012	31.10.2012	16.11.2012	23.11.2012
12.	Q.E.31.12.2012	31.01.2013	15.02.2013	22.02.2013
13.	Q.E.31.03.2013	30.04.2013	15.05.2013	22.05.2013
14.	Q.E.30.06.2013	31.07.2013	31.08.2013	09.09.2013
15.	Q.E.30.09.2013	31.10.2013	30.11.2013	07.12.2013
16.	Q.E.31.12.2013	31.01.2014	15.02.2014	22.02.2014
17.	Q.E.31.03.2014	30.04.2014	20.05.2014	27.05.2014;”;

(2) in rule 12D, in sub-rule (5), to clause (c), *add* the following proviso:—

“Provided that where a registered employer, who is required to furnish return under sub-rule (1) electronically in Form III in respect of a return period referred to in column (2) of the Table below and where the tax and interest, if any, payable according to that return are paid within the date specified in column (3), transmission of data electronically pertaining to that return period is completed within the date as referred to in column (4) and furnishing of Form III in paper form in respect of that period is made within the date mentioned in column (5) of the said Table, such return shall, notwithstanding anything contained in sub-rule (1) and this sub-rule, be deemed to have been furnished within the prescribed date:—

TABLE

Sl. No.	Period in respect of which return is required to be furnished electronically	Last date of payment of tax, interest, if any, payable according to that return	Last date of transmission of data electronically of that return	Last date of furnishing paper form of that return [unless eligible to exemption under the proviso to rule 12(1)]
(1)	(2)	(3)	(4)	(5)
1.	Y.E.31.03.2010	30.04.2010	15.05.2010	20.05.2010
2.	Y.E.31.03.2011	30.04.2011	15.05.2011	20.05.2011
3.	Y.E.31.03.2013	30.04.2013	15.05.2013	22.05.2013
4.	Y.E.31.03.2014	30.04.2014	20.05.2014	27.05.2014;”;

(3) *omit* rule 14B;

(4) in rule 15, in sub-rule (2a), for the words and figures “the entries from serial Nos. 2 to 22”, *substitute* the words “the entries”.

2. The notification shall be deemed to have come into force with effect from 1st day of April, 2014.

By order of the Governor,

H. K. DWIVEDI,
Principal Secy. to the Government of West Bengal.