


The
Kolkata  **Gazette**
सत्यमेव जयते

Extraordinary
Published by Authority

PAUSA 30]

FRIDAY, JANUARY 20, 2012

[SAKA 1933

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. 101—F.T.—the 20th day of January, 2012.—In exercise of the power conferred by section 114 of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), the Governor is pleased hereby to make the following amendments in the West Bengal Value Added Tax Rules, 2005, as subsequently amended (hereinafter referred to as the said rules) :—

Amendments

In the said rules, —

(1) in CHAPTER I, in rule 2, in sub-rule (1), after clause (dd) *insert* the following clause:—

‘(ddd) “appropriate enrolling authority”, in respect of a contractee, as referred to in rule 46XA, means—

(i) the Joint Commissioner or the Deputy Commissioner or the Sales Tax Officer, as the case may be, within whose jurisdiction the contractee is situated or if the contractee has existence in more than one place, the Joint Commissioner or the Deputy Commissioner or the Sales Tax Officer within whose jurisdiction his chief place of business in West Bengal is situated, or

(ii) such other authority as the Commissioner may, by an order in writing, authorise’;

(2) in CHAPTER VIII,—

(a) in PART III, in rule 43,—

(i) for sub-rule (1), *substitute* the following sub-rule:—

(1) Where any person is required to make payment of net tax or any other tax, interest, penalty, security, late fee or any other fees, payable under the Act or rules made thereunder, to the appropriate Government Treasury, he shall obtain the challans for this purpose from any Government Treasury or from the office of any Additional Commissioner or Senior Joint Commissioner or Joint Commissioner.”;

(ii) for sub-rule (4), *substitute* the following sub-rule :—

“(4) One copy of such challan evidencing payment of net tax or any other tax, interest, penalty, security, late fee or any other fees shall be retained by the appropriate Government Treasury, one of such challans shall be sent to the appropriate authority and the other two copies shall be returned to the person as proof of payment.”;

(iii) for sub-rule (5), *substitute* the following sub-rule :—

“(5) Notwithstanding anything contained in the provisions of sub-rule (1), sub-rule (2), sub-rule (3) and sub-rule (4), a person may make payment of net tax or any other tax, interest, penalty, security, late fee or any other fees, payable under the Act and rules made thereunder, electronically through the concerned *websites* of such banks as authorized by the Government under item (ii) of sub-clause (a), and sub-clause (b), of clause (3A) of section 2 to accept deposit for payments having provisions for accepting deposits for payments electronically, or through the *websites* of the Kolkata Branch of the Reserve Bank of India referred to in item (i) of sub-clause (a) of clause (3A) of section 2 having provisions for accepting deposits for payments electronically.”;

(b) in PART V,—

(i) for the Heading *substitute* the following Heading :—**Portion of the amount of payment, percentage and manner of deduction, enrolment of contractee, amendment and cancellation of certificate of enrolment, penalty for failure to apply for enrolment, deposit of an amount towards payment of tax on intra-State contractual transfer price etc.”;**

(ii) after rule 46XA, *insert* the following rules :—

“46XB. **Manner of application for certificate of enrolment and issue, amendment and cancellation of such certificate.**—(1) Every contractor situated in West Bengal and liable to deduct the amount towards tax under sub-section (1) of section 40, shall enrol himself to the appropriate enrolling authority. Save as otherwise provided in rule 46XC, a contractee shall make an application in Form 90 for enrolment to the appropriate enrolling authority in whose area the contractee is situated, within thirty days from the date of coming into force of this rule or within thirty days from the date of commencement of his intra-State works contract whichever is latter.

(2) When the appropriate enrolling authority as defined in clause (ddd) of section 2, is satisfied that the contractee has correctly given all the requisite information in his application required under sub-rule (1) and the application is in order, he shall enroll such contractee and issue in favour of him a certificate of enrolment in Form 91 within thirty days from the date of receipt of the application.

3) The certificate of enrolment issued under sub-rule (2) to a contractee shall be kept at his place where he is situated.

(4) When there is any change in the details of contractee organization or the Drawing and Disbursing office (DDO) requiring an amendment in the certificate of enrolment issued under sub-rule (2), the holder of such certificate of enrolment shall make an application for this purpose within thirty days to the appropriate enrolling authority as defined in clause (ddd) of section 2, together with copy of the certificate of enrolment and evidence of such change and the appropriate enrolling authority may, if he is satisfied that the application is in order, make such amendments in the certificate of enrolment as may be deemed necessary.

(5) Any contractee may upon application obtain from the appropriate enrolling authority on payment of a fee of one hundred rupees, a duplicate copy of his certificate of enrolment which has been issued to him earlier under sub-rule (2) and which has been lost, destroyed or defaced.

- (6) After being enrolled, if the contractee at any time finds that there is no possibility of any works contract as defined under clause (57) of section 2, to be executed by a contractor in near future, he shall make an application praying for cancellation of certificate of enrolment to the appropriate enrolling authority together with the copy of certificate of enrolment. The authority shall after being satisfied, within thirty days from the date of receipt of application cancel the certificate of enrolment.
- (7) When the appropriate enrolling authority as defined in clause (ddd) of section 2, is satisfied that the contractee has ceased to exist at his declared place, he shall after giving the contractee an opportunity of being heard, cancel the certificate of enrolment with effect from the date of such order.
- (8) If the contractee who is required under sub-rule (1) to apply for certificate of enrolment and to get himself enrolled under sub-rule (2), fails without any reasonable cause to make such application for enrolment within the prescribed time, such contractee shall be liable to pay penalty of a sum not exceeding one thousand rupees for each month of default.
- (9) Where it appears to the appropriate enrolling authority that a contractee is liable to pay penalty under sub-rule (8) for his failure to make his application for enrolment, he shall serve a notice in Form 4 upon such contractee directing him to appear in person or through his agent and to show cause on the date and at the time and place specified in such notice as to why such a penalty as proposed in the notice, shall not be imposed on him.
- (10) The appropriate enrolling authority as defined in clause (ddd) of section 2, shall fix a date for hearing ordinarily not less than fifteen days from the date of issue of such notice.
- (11) The appropriate enrolling authority as defined in clause (ddd) of section 2, may after hearing the contractee, by an order in writing, impose such amount of penalty as he deems fit and proper and shall serve a notice in Form 5 upon the contractee directing him to pay the amount of penalty so imposed specifying the date, not less than twenty days after the service of the notice, by which the payment shall be made and the date by which the receipted challan proving such payment shall be produced before the said authority.

46XC. Application for enrolment by electronic means, issue, amendment and cancellation of such certificate.—(1) Every contractee situated within the area as displayed in the *website* of the Directorate of Commercial Taxes i.e. *www.wbcomtax.gov.in* and liable to be enrolled under sub-rule (1) of rule 46XB, shall make an application for enrolment in Form 90, as available in that *website*, to the appropriate enrolling authority as authorised by the Commissioner,—

- (a) firstly, by making such application for enrolment in Form 90 either under digital signature or without any digital signature electronically through such *website* within thirty days from the date of coming into force of this rule or within thirty days from the date of commencement of his intra-State works contract whichever is latter; and
 - (b) secondly, by sending by registered post or speed post, the application for enrolment in Form 90 in paper form, generated from the computer after transmission of the said Form 90 electronically under clause (a), signed and verified as specified therein to the appropriate enrolling authority within fifteen days from the date of making application for enrolment in Form 90 electronically under clause (a).
- (2) An application for enrolment in Form 90 shall be deemed to have been received under this rule on the date on which, after making of the application for enrolment in Form 90 electronically by the contractee under clause (a) of sub-rule (1), the application in Form 90 in paper form is received by the authority referred to in sub-rule (1).

- (3) Where the authority referred to in sub-rule (1) is satisfied that the contractee has correctly given all the required information and that the application in Form 90 is in order, he shall enroll such contractee and issue in favour of him a certificate in Form 91 within fifteen days from the date of receipt of paper copy of Form 90. He shall intimate the contractee either electronically or otherwise about issue of such certificate of enrolment and the contractee shall be eligible to get a printout of the certificate of enrolment in Form 91 from the *website* of the Directorate of Commercial Taxes, West Bengal.
- (4) The provisions of sub-rule (3), sub-rule (4), sub-rule (6), sub-rule (7), sub-rule (8), sub-rule (9), sub-rule (10), and sub-rule (11) of rule 46XB, shall, *mutatis mutandis*, apply in the case when an application for enrolment is made under this rules.”;
- (iii) in rule 46,—
- (A) in sub-rule (1), for the words “shall, within ten days from the expiry of each English Calendar month, deposit under the appropriate challan into the appropriate Government Treasury”, *substitute* the words “shall within ten days from the expiry of each English Calendar month, deposit either manually under the appropriate challan into the appropriate Government Treasury or electronically to the appropriate Government Treasury in the manner laid down in rule 43”;
- (B) to sub-rule (1), add the following proviso:—
- Provided that where the person making such deduction is selected by the Commissioner and whose name is displayed in the *website* mentioned in sub-rule (1) of rule 46XC, shall, within ten days from the expiry of each English Calendar month, deposit electronically in the manner laid down in sub-rule (5) of rule 43, the total amount deducted from one or more dealers during the immediately preceding month.”;
- (iv) In rule 47, for the words “within fifteen days from the date of deposit”, *substitute* the words “within twenty-five days from the expiry of English Calendar month during which deduction is made.”;
- (v) in rule 48, for the words “The person who deducts”, *substitute* the words “All Gram Panchayats and Schools and Madrashes upto Higher Secondary Standards who deduct”;
- (vi) after rule 48 *insert* the following rule :—
- “48A. Scroll for deposit or transfer of amount deducted at source to be sent electronically.—**
- (1) Save as otherwise provided in rule 48, all contractees shall submit scroll in Form No. 19A, as available in the *website* mentioned in sub-rule (1) of rule 46XC in three phases to the Commissioner electronically—
- (a) firstly, by way of transmitting the data in Form No. 19A, either under digital signature or without any digital signature electronically through the *website* as mentioned in sub-rule (1) of rule 46XC, in respect of the English Calendar month during which deduction is made. He will take printouts of Form No. 18A as available in that *website* which would be auto generated as soon as the scroll is submitted electronically. He shall issue Forms No. 18A to the respective dealers within twenty five days from the end of the English Calendar month during which deduction is made.
- (b) secondly, by way of furnishing to the Commissioner the printout of Form No. 19A along with copies of Form No. 18A and copy of evidence showing payment of the amount so deducted.
- (2) Where (a) the data in Form 19A has been electronically transmitted within twenty days from the end of the English Calendar month during which deduction is made and the printouts of Form 19A has been furnished within forty-five days from the expiry of the English Calendar month during which deduction is made, the date of transmitting the data electronically shall be the date of submission of Form 19A.

- (b) the data in Form 19A has been transmitted electronically within twenty days from the end of English Calendar month during which deduction is made and the printout of Form 19A has been furnished after forty-five days from the expiry of the English Calendar month during which deduction is made, the date when the printout of Form 19A is furnished shall be deemed to be the date of submission of Form 19A.
- (c) the data in Form 19A has been transmitted electronically after twenty days from the end of English Calendar months during which deduction is made, the date when the print out of Form 19A is furnished shall be deemed to be the date of furnishing Form 19A.”;
- (3) in FORM 4,—
- (a) in the heading, for the word and figures “ rule 18/”, *substitute* the words, figures, letters and brackets “rule 18/sub-rule (9) of rule 46XB/”;
- (b) in clause (c), number sub-clause (i), sub-clause (ii) and sub-clause (iii) as sub-clause (ii), sub-clause (iii) and sub-clause (iv), respectively and before sub-clauses so renumbered, *insert* the following sub-clause:—
- “(i) have failed to submit your application for certificate of enrolment within the prescribed time and thereby contravened the provision of sub-rule (1) of rule 46XB/sub-rule (1) of rule 46XC or;”;
- (4) in FORM 5(i) in the heading, for the word and figures “rule 18/”, *substitute* the words, figures, letters and rackets “rule 18/sub-rule (9) of rule 46XB/”;
- (5) after FORM 89, *insert* the following forms :—

“The West Bengal Value Added Tax Rules, 2005

FORM 90

[See sub-rule(1) of rule 46XB/sub-rule (1) of rule 46XC]

APPLICATION FOR NEW STDS ENROLMENT NO.

WHETHER ENROLMENT NO. GIVEN BY STDC CELL: (Mark in the appropriate box)	Yes <input type="checkbox"/>	No <input type="checkbox"/>
IF YES THEN ENROLMENT NO.	<input type="text"/>	

CONTRACTEE ORGANISATION DETAILS:

CONSTITUTION: (Mark in the appropriate box)
a) CENTRAL GOVERNMENT AGENCIES
b) WEST BENGAL GOVERNMENT AGENCIES
c) MUNICIPALITIES
c) GOVERNMENT UNDERTAKING
d) LIMITED COMPANY
e) PARTNERSHIP FIRM
f) HOSPITAL/NURSING HOME/DIAGNOSTIC CENTRE
g) BANK/TRUST/CO-OPERATIVE SOCIETY
h) EDUCATIONAL INSTITUTES
i) GRAM PANCHAYAT/PANCHAYAT SAMITY/ZILLA PARISHAD
j) PROMOTER
k) OTHERS

WHETHER REGISTERED UNDER WB VAT ACT, 2003:

(Mark in the appropriate box)

Yes

No

IF YES, THEN REGISTRATION CERTIFICATE NO.

*NAME OF THE ORGANISATION:

ADDRESS

HOLDING NO./PREMISES NO.

STREET NO.

ROOM NO.

FLOOR

CITY/VILLAGE/TOWN

DISTRICT

STATE

COUNTRY

PIN

PAN NO.

E_MAIL ID

DIVISION/BRANCH/PROJECT

NAME OF DIVISION/BRANCH/
PROJECT

DESIGNATION OF DDO

NAME OF DDO

TELEPHONE NO. WITH STD & ISD CODE

ISD

STD

PHONE

MOBILE NO. OF DDO

NAME OF CONTACT PERSON OTHER THAN DDO

TELEPHONE NO. WITH STD & ISD CODE

ISD

STD

PHONE

MOBILE NO.

DECLARATION:

THE ABOVE INFORMATION IS TRUE & CORRECT ACCORDING TO BEST OF MY BELIEF

NAME OF THE PERSON APPLYING

DESIGNATION OF THE PERSON APPLYING

The West Bengal Value Added Tax Rules, 2005

Form no. 91

CERTIFICATE OF ENROLMENT

[See sub-rule (2) of rule 46XB/sub-rule (3) of rule 46XC]

EARLIER STDS ENROLMENT NUMBER (if any)

Date of Issue :

NEW STDS ENROLMENT NUMBER ALLOTTED

THIS IS TO CERTIFY THAT

..... NAME OF THE CONTRACTEE

HAVING PARTICULARS AS UNDER:-

ADDRESS

DIVISION/BRANCH/PROJECT

NAME OF THE DDO

DESIGNATION OF DDO

TELEPHONE NO. WITH STD CODE

E-MAIL ID

PAN

CONSTITUTION

WHO IS A DEPOSITOR OF SALES TAX DEDUCTED AT SOURCE UNDER SECTION 40 OF THE WB VAT ACT, 2003 HAS BEEN ENROLLED AS A CONTRACTEE AND HAS BEEN ALLOTTED THE ABOVE NEW STDS ENROLMENT NUMBER WITH EFFECT FROM

Date.

**Sr. Joint Commissioner/Joint Commissioner
/ Deputy Commissioner/Sales Tax Officer
STDS Cell)**

Designation of Enrolling Authority

Place : 2nd Building, 1st floor, Room no. 119,
14, Beliaghata Road, Kolkata -700015.

Note:—

1. The above Enrolment Certificate number must appear on all the following documents of the dealer—
 - (a) Form 18, Form 19 Challan;
 - (b) Applications and correspondences with the Commercial Taxes Directorate.
 2. Any change in the information hereinabove must be intimated immediately to the STDS cell in writing for necessary amendment.
 3. The Contractee shall furnish Form 19 within 45 days from the end of English Calendar Month during which deduction is made along with Form 18, Receipted challan/Book/Transfer Memo in original to the STDS Cell at the above mentioned address.”.
2. This notification shall come into force with immediate effect.

By order of the Governor,

N. C. BASAK,
Dy. Secy. to the Govt. of West Bengal.