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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. 1054-F.T., the 23rd day of June, 2022 – In exercise of the power conferred by section 87A of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003) (hereinafter referred to as the said Act), as subsequently amended, the Governor is pleased hereby to specify that an application for revision which had been preferred under section 87 of the said Act before the Appellate and Revisional Board (hereinafter referred to as the Board) for revision of a final appellate or revisional order from an order of assessment and which was pending on the 31st day of March, 2022 before the said Board, hereby stands transferred to the Fast Track Revisional Authority to be constituted by the Commissioner in accordance with section 87A of the said Act for the disposal of such revision petition, where—

- (a) such application under section 87 of the said Act for any assessment period has been filed before the Board during the period from the 1st day of April, 2010 to the 31st day of March, 2014, and
- (b) such application has not been heard either in full or in part by the Board, and for this purpose merely fixing any date of hearing or granting an adjournment in respect of such application shall not be construed as hearing of the application in part by the Board, and
- (c) subject to para 2, the total amount of net tax, late fee, penalty or interest in dispute in such application under section 87 of the said Act as referred to in clause (a), does not exceed rupees one crore, and
- (d) no application has been submitted by the applicant in terms of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 in respect of the tax in dispute in such pending revision petition.

2. Where in terms of a notification relating to the Central Sales Tax Act, 1956, an application for revision filed during the period from the 1st day of April, 2010 to the 31st day of March, 2014 before the Board under sub-section (2) of

section 9 of the Central Sales Tax Act, 1956, read with section 87 of the West Bengal Value Added Tax Act, 2003, stands transferred to the Fast Track Revisional Authority, the application for revision, if any, for the same assessment period, filed under section 87 of the West Bengal Value Added Tax Act, 2003, shall also stand transferred to the said authority irrespective of the quantum of tax in dispute.

3. This notification shall come into force with effect from the 1st day of July, 2022.

By Order of the Governor,

MALAY GHOSH, IAS
Senior Special Secretary to the Government of West Bengal