

The



Kolkata **Gazette**

सत्यमेव जयते

Extraordinary
Published by Authority

ASADHA 5]

TUESDAY, JUNE 26, 2012

[SAKA 1934

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. 1059-F.T.,—the 26th day of June, 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 III, in rule 6A, in the Form appended to sub-rule (2), for item (3), *substitute* the following item:—

“(3) * my/our total sales, turnover of sales on which tax is payable under sub-section (2) of section 16, or contractual transfer price on which tax is payable under section 18, or both, and tax during the period commencing from the date of liability to pay tax i.e. from(date) and ending on the date preceding the date of filing of such application, i.e. on (date), are mentioned in the TABLE below: –

TABLE

Sl. No.		Rs. (in figures)	Rs. (in words)
(i)	Total sales		
(ii)	Turnover of sales on which tax is payable u/s 16(2)		
(iii)	Contractual transfer price on which tax is payable under section 18		

Sl. No.		Rs. (in figures)	Rs. (in words)
(iv)	Tax at the rate of two <i>per centum</i> on turnover of sales as mentioned in Sl. No. (ii)		
(v)	Tax at the rate of two <i>per centum</i> on Contractual transfer price as mentioned in serial No. (iii)		
(vi)	Total tax [serial No. (iv) <i>plus</i> serial No. (v)]		

(2) in CHAPTER V,—

(a) in rule 19, after sub-rule (5), *insert* the following sub-rule:—

“5A. Where a registered dealer purchases any taxable goods from another registered dealer in West Bengal for transfer of such goods in accordance with the provisions of sub-clause (c) of clause (39) of section 2, the input tax credit or input tax rebate available, if any, on such purchase, shall be equally apportioned during the total period of such transfer, subject to such transfer.”;

(b) in rule 20, in sub-rule (1),—

- (i) in clause (f), for the words, figure, letter and brackets “or sub-section (3B)”, *substitute* the words, figures, letter and brackets “or sub-section (3B), or sub-section (6),”;
- (ii) in clause (g), for the words, figure, letter and brackets “or sub-section (3B)”, *substitute* the words, figures, letter and brackets “or sub-section (3B), or sub-section (6),”;
- (iii) in clause (ha), for the words, figure, letter and brackets “or sub-section (3B)”, the words, figures, letter and brackets “or sub-section (3B), or sub-section (6),”;
- (iv) in clause (hb), for the words, figure, letter and brackets “or sub-section (3B)”, *substitute* the words, figures, letter and brackets “or sub-section (3B), or sub-section (6),”;

(3) in CHAPTER VI,—

(a) in PART I, *omit* rule 26K;(b) in PART III, in rule 30, in sub-rule (2), in the TABLE, for the entry in column (2) against serial No. (20) in column (1), *substitute* the following entry:—

“Printing including lamination, other than those mentioned elsewhere in the TABLE,”;

(4) in CHAPTER VIA, for rule 30D, *substitute* the following rule:—

“30D. Time limit for furnishing declaration in Form 12A in support of claim for sales made within West Bengal in accordance with the provisions of sub-section (3) of section 5 of Central Sales Tax Act, 1956.—A dealer who has claim for deduction under clause (b) of sub-section (1) of section 16 from his turnover of sales in accordance with rule 30C for sale under sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (74 of 1956), shall, within three months from the end of the concerned return period to which such sale relates, furnish before the appropriate assessing authority a declaration in Form 12A in respect of such sale as obtained from the purchasing registered dealer:

Provided that if such appropriate assessing authority, upon application by the dealer, is satisfied that the dealer has been prevented by sufficient cause from furnishing such declaration within the time as stated, such appropriate assessing authority may allow the dealer further time, not beyond the date of hearing for audit under section 43 or for assessment under section 46, as he may deem fit, for furnishing such declaration.”;

(5) in CHAPTER VII, after rule 33 A, *insert* the following rule:—

“33B. Evidence in support of export sales made in accordance with provisions of sub-section (1) of section 5 of Central Sales Tax Act, 1956.— A dealer who has sold goods in accordance with the provisions of sub-section (1) of section 5 of the Central Sales Tax Act, 1956 (74 of 1956) and has claimed or intends to claim deduction under clause (b) of sub-section (1) of section 16 from his turnover of sales, shall, within three months from the end of the concerned return period to which such sale relates, furnish before the appropriate assessing authority the following:—

- (a) a copy of contract or order for export of goods out of the territory of India, if any;
- (b) a copy of the Customs Clearance Certificate;
- (c) a copy of tax invoice, invoice, cash memo or bill issued to the purchaser;
- (d) transport documents i.e. Bill of Lading, Airway Bill, or a like document;
- (e) declaration in Form 35, or/and Form 36, or/and Form 37 as stated in sub-rule (2) of rule 76, and
- (f) other relevant documents evidencing such export:

Provided that if such appropriate assessing authority, upon application by the dealer, is satisfied that the dealer has been prevented by sufficient cause from furnishing such Form(s) and documents within the time as stated, such appropriate assessing authority may allow the dealer further time, as he may deem fit, for furnishing the same.

(6) in CHAPTER VIII,—

(a) in PART I, in rule 34AB, in sub-rule (4), for clause (c), *substitute* the following clause:—

“(c) the date in the return in Form 15R has been transmitted electronically after the prescribed date of furnishing such return, the date when such return in Form 15R in paper form is furnished shall be deemed to be the date of furnishing such return:

Provided that where a dealer, who is selected under sub-rule (1), is required to furnish return under sub-rule (3) electronically in Form 15R in respect of a return period referred to in column (2) of the Table below and where the net tax, interest, if any, payable according to that return are paid within the date specified in column (4), transmission of data electronically pertaining to that return period is completed within the date as referred to in column (5) and furnishing of Form 15R, in paper form, in respect of that quarter is made within the date mentioned in column (6) of the said Table, such return shall, notwithstanding anything contained in sub-rule (3) 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	Form of Return	Last date of payment of net tax, interest if any payable according to that return	Last date of transmission of data electronically of that return	Last date of furnishing the paper form of that return
(1)	(2)	(3)	(4)	(5)	(6)
1.	01.04.2010 to 31.03.2011	Form 15R	21.07.2010 for 1st Qtr. 21.10.2010 for 2nd Qtr. 21.01.2011 for 3rd Qtr. 30.04.2011 for 4th Qtr.	15.05.2011	20.05.2011”;

- (b) in PART II,—
- (i) in rule 38A, for sub-rule (2), *substitute* the following sub-rule:—
- “(2) A registered dealer opting to pay tax under sub-section (3A) of section 16 for a year or part of a year, shall not—
- (a) have any goods in stock which were brought by him from outside the State on the day he exercises his option to pay tax by way of composition and shall not bring any such goods from outside the State after such date;
- (b) be a dealer importing taxable goods;
- (c) be a dealer selling goods in the course of import of goods into, or export of goods out of, the territory of India within the meaning of section 5 of the Central Sales Tax Act, 1956 (74 of 1956).”;
- (ii) in rule 38B, for sub-rule (2), *substitute* the following sub-rule:—
- “(2) A registered dealer opting to pay tax under sub-section (3B) of section 16 for a year or part of a year shall not—
- (a) have any goods in stock which were brought by him from outside the State on the day he exercises his option and shall not bring any such goods from outside the State after such date;
- (b) be a dealer importing taxable goods;
- (c) be a dealer selling goods in the course of import of goods into, or export of goods out of, the territory of India within the meaning of section 5 of the Central Sales Tax Act, 1956 (74 of 1956).”;
- (iii) in rule 38C,—
- (A) in sub-rule (7), for the words “exceeds fifteen lakh rupees”, *substitute* the words “exceeds twenty-five lakh rupees”;
- (B) in sub-rule (8), for the words “fifteen lakh rupees”, occurring in three places, *substitute* the words “twenty-five lakh rupees”;
- (7) in PART IV, in rule 44,—
- (a) in sub-rule (2), for the words “whose turnover of sales or contractual transfer price or both exceeds rupees one crore and fifty lakh in a year”, *substitute* the words “whose turnover of sales or contractual transfer price or both, or turnover of purchases, exceeds three crore in a year”;
- (b) after sub-rule (3), *insert* the following sub-rule:—
- “(4) Every registered dealer, other than those mentioned in sub-section (1A) or sub-section (1B), whose turnover of sales or contractual transfer price or both, or turnover of purchases, exceeds rupees one crore and fifty lakh in a year or part of a year, shall, within 31st day of December after the end of the year, submit before the appropriate assessing authority a Profit and Loss Account and Balance sheet for such year, along with a self-audit statement in Form No. 88A.”;
- (8) in rule 45, in sub-rule (1), for the words, figure and letter “or sub-section (1B)”, *substitute* words, figures and letters “, sub-section (1B) or sub-section (1C)”;
- (9) in CHAPTER IX,—
- (a) in PART I,—
- (i) in rule 53, in sub-rule (2), in the TABLE, in the entry in column (3) against serial No. 4 in column (1), for the words and figure “not less than 2%”, *substitute* the words and figure “not less than 1%”;

(ii) in rule 54,—

(A) for sub-rule (7), *substitute* the following sub-rule:—

“(7) On completion of audit for any period in respect of which selection has been made on or after the 1st day of April, 2012, in accordance with the provisions of rule 53, the auditing authority who had issued the notice in Form 21 for such period, as referred to in sub-rule (4) or sub-rule (5), or his successor in office, as the case may be, shall prepare a report stating his observation or findings therein regarding the correctness of returns, admissibility of various claims of the dealer for the period for which such audit is made, and also prepare a computation sheet, in Form 27 incorporating the amount of tax, interest or late fee as found to be payable by the dealer for such period upon such audit and send a copy of the report and the notice in Form 27 to the concerned dealer.”;

(B) after sub-rule (7), *insert* the following sub-rules:—

“(7A) Where the dealer fails to pay the tax, interest, or late fee as specified in the computation sheet issued in Form 27 and attached to the report in accordance with sub-rule (7), within one month of receipt of such report and the computation sheet in Form 27, such report shall, on expiry of one month from the date of such receipt, be deemed to be an order of assessment and the computation sheet in Form 27 attached to the report shall be deemed to be a notice of demand and such amount as specified in the notice in Form 27 shall be payable within fifteen days thereafter.

(7B) The provisions of the proviso to sub-rule (2), sub-rule (3), sub-rule (4) and sub-rule (5), of rule 59 shall, *mutatis mutandis*, apply to the dealers to whom computation sheet in Form 27 have been issued under sub-rule (7) and on expiry of the time specified in sub-rule (7A), such compensation sheet shall be deemed to be a notice of demand.”;

(b) in PART II, in rule 60A,—

(i) in sub-rule (1), for the words and figures “to the appropriate assessing authority within the 31st day of December, 2011”, *substitute* the words “to the appropriate assessing authority”;

(ii) in sub-rule (5), for the words and figures “within the 31st day of December, 2011”, *substitute* the words, figures, letter and brackets “within fifteen days from the date on which it shall be deemed to be assessed as mentioned in sub-section (1) of section 47A or such further time as may be allowed by such authority”;

(10) in CHAPTER XII, in PART I,—

(a) in rule 99, in sub-rule (1), for the words “port or airport”, *substitute* the words “port, post office or airport”;

(b) in rule 100,—

(i) in the heading, for the words “port, or airport”, *substitute* the words “port, post office or airport”;

(ii) in sub-rule (1), for the words “port, airport or customs”, *substitute* the words “port, post office, airport or customs”;

(iii) in sub-rule (4), for the words “port, airport”, *substitute* the words “port, post office or airport”;

(c) in rule 100A.

(i) in the heading, for the words “port, airport or customs”, *substitute* the words “port, post office, airport or customs”;

(ii) in sub-rule (1), for the words “port, airport or customs”, *substitute* the words “port, post office, airport or customs”;

- (iii) in sub-rule (2), for the words “port, airport or customs”, *substitute* the words “port, post office, airport or customs”;
- (iv) in sub-rule (3), for the words “port, airport or customs”, *substitute* the words “port, post office, airport or customs”;
- (v) in sub-rule (6), for the words “port, airport or customs”, *substitute* the words “port, post office, airport or customs”;
- (d) in rule 105,—
 - (i) for the heading, *substitute* the heading “Security etc. from dealer, other than registered dealer, casual dealer or any other person, for issuing way bills.”;
 - (ii) for sub-rule (1), *substitute* the following sub-rule:—

“(1) Any dealer who is not registered under the Act or a casual dealer or any other person may, subject to the approval of the Commissioner or any other authority as may be authorised by the Commissioner, may make an application to the authority referred to in rule 111 or rule 112 for obtaining way bill in Form 50 for transporting consignment of goods under rule 100, rule 103 or rule 104, as the case may be, and such authority may, for reasons to be recorded in writing, require such dealer, casual dealer or person to furnish a cash security of such amount towards tax payable under this Act as may be justified to safeguard the interest of revenue and the documents evidencing the payment of tax, if any, payable under section 4 of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012:

Provided that if the application for way bill relates to import of goods by any individual person, non-business organisation or association or trust, bank or any company who is not liable to pay tax under the Act and the imported goods are not meant for sale, the appropriate authority referred to in rule 111 or rule 112, may accept a bank guarantee equivalent to the amount of cash security to safeguard the interest of revenue:

Provided further that the requirement of furnishing security may be dispensed with if the application for way bill relates to import of goods by any Government department, local body, a recognised university or affiliated educational institution, Government recognised research organisation, any registered charitable or cultural organisation or any public sector undertaking, other than a registered dealer, and where the applicant declares that such goods are not intended to be disposed of by way of sale in West Bengal and furnishes a letter of undertaking to the effect that in the event of any sale of such goods, tax payable on such sale shall be deposited and evidence of payment of such tax shall be produced before the authority within fifteen days from the date of such sale.”;

- (iii) in sub-rule (2), for the words “After security is furnished”, *substitute* the words and figures “After security is furnished and the documents evidencing the payment of tax, if any, payable under section 4 of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012, are produced,” ;
- (e) after rule 105, *insert* the following rule:—

"105A. Security etc. from dealer, other than registered dealer, and from casual dealer or any other person, for issue of way bills in electronic form.—(1) Any dealer who is not registered under the Act, or a casual dealer or any other person, unless approved by the Commissioner or any other authority as may be authorised by the Commissioner to apply for way bill in Form 50 in accordance with the provisions of rule 105, shall make application electronically to the authority referred to in rule 110C for obtaining way bill in Form 50A for transporting consignment of goods under rule 100A, rule 103A or rule 104A, as the case may be, and such authority may, for the reasons to be recorded in writing, require such dealer, casual dealer or person to furnish a cash

security of such amount towards tax payable under this Act as may be justified to safeguard the interest of revenue and the documents evidencing the payment of security, if any, payable in accordance with section 10 of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012:

Provided that if the application for way bill relates to import of goods by any individual person, non-business organisation or association or trust, bank or any company who is not liable to pay tax under the Act and the imported goods are not meant for sale, the appropriate authority referred to in rule 110C, may accept a bank guarantee equivalent to the amount of cash security to safeguard the interest of revenue:

Provided further that the requirement of furnishing security under this Act may be dispensed with, if the application for way bill relates to import of goods by any Government Department, local body, a recognised university or affiliated educational institution, Government recognised research organisation, any registered charitable or cultural organisation or any public sector undertaking, other than a registered dealer, and where the applicant declares that such goods are not intended to be disposed of by way of sale in West Bengal and furnishes a letter of undertaking to the effect that in the event of any sale of such goods, tax payable on such sale shall be deposited and evidence of payment of such tax shall be produced before the authority within 15 days from the date of such sale.

(2) Where any dealer, casual dealer or any other person, who has furnished cash security or bank guarantee in accordance with the provisions of sub-rule (1), produces sufficient evidence within six months of transporting the consignment of goods into West Bengal to prove that such consignment of goods has not been sold in West Bengal, either in full or in part, or no tax is otherwise payable in respect of disposal of such goods, the authority shall within thirty days from the date on which such evidence is produced, refund, either in full or in part, as the case may be, the amount of cash security or release the bank guarantee so furnished.”;

(f) after rule 110B, *insert* the following rule:—

“110C. Issue of Form of way bills in electronic form and generating such way bills electronically by a dealer who is not registered under Act or by a casual dealer or by any other person.— (1) Subject to the conditions laid down in sub-rule (1) of rule 105, all dealers who are not registered under the Act or casual dealers or persons other than dealers, shall be eligible to obtain and generate way bill in Form 50A electronically by following the electronic process incorporated for such purpose in the website of the Directorate of Commercial Taxes, West Bengal, www.wbcomtax.gov.in and shall not be eligible to apply for issue of way bills in Form 50 or obtain way bills in Form 50.

(2) The process of generation of a way bill in Form 50A by a dealer who is not registered under the Act or by a casual dealer or by any other person, shall be as follows:—

- (a) firstly, the application shall be made following the electronic process incorporated for such purpose in the said website of the Directorate of Commercial Taxes, West Bengal, furnishing the applicant's name, address, mobile phone number and e-mail address and the applicant shall also upload the proof of payment of cash security, or furnishing of bank guarantee, as the case may be, and security under section 10 of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012, in accordance with the provisions of rule 105A, and obtain the Application Number generated from such website;
- (b) secondly, the online application shall be processed for verification of submitted particulars and documents by the appropriate assessing authority or such other authority as may be authorised by the Commissioner for such purpose, who may accept the application, or kept the application in abeyance temporarily for further

verification or submission of document, or reject the application recording the reasons thereof, and the decision shall be intimated to the applicant through system-generated Short Messaging System (SMS) to the mobile number provided by the applicant;

- (c) thirdly, after receipt of Waybill Key Number through system-generated Short Messaging System (SMS) upon acceptance of the application, the relevant way bill in Form 50A may be electronically generated by the applicant using such Waybill Key Number and by furnishing the requisite information following the electronic process incorporated for such purpose;
- (d) lastly, after generation of the way bill in Form 50A, the applicant shall get it printed in duplicate which shall be signed by the applicant and used for the purposes of the Act and specifically for the purposes of rule 100A, rule 103A and rule 104A, as the case may be;

(3) A way bill obtained in Form 50A under this rule shall be valid for a period of one month from the date of generation of such way bill.

(4) After generation of the way bill, the applicant shall submit the original copy of challan evidencing payment of entry tax/cash security and the original copy of bank guarantee before appropriate authority within seven days from the date of generation.”;

(11) in CHAPTER XIV, in PART I, in rule 137,—

(a) in sub-rule (1),—

- (i) in the first proviso, for the words “duly filed before him”, *substitute* the words “duly filed before him.”;
- (ii) after the first proviso, *insert* the following provisos:—

“Provided further that where the total amount of tax, interest, late fee or penalty in dispute in an appeal is in excess of rupees twenty lakh, such appeal, irrespective of the assessing authority referred to in this sub-rule, may lie before an appellate forum to be constituted by the Commissioner under sub-rule (1A), and the appellate forum shall act as the appellate authority in disposing of such appeal:

Provided also that where an appeal by a dealer under this Act for a particular period lies before an appellate forum as constituted by the Commissioner under sub-rule (1A), any appeal by the dealer for that period filed under the Central Sales Tax Act, 1956 (74 of 1956), shall also lie before the said appellate forum.”;

(b) after sub-rule (1), *insert* the following sub-rule:—

“(1A) The Commissioner may, for the purpose of the first proviso to section 84, constitute an appellate forum, and such forum may consist of—

- (a) two Special Commissioners; or
- (b) one Special Commissioner and one Additional Commissioner; or
- (c) two Additional Commissioners; or
- (d) one Additional Commissioner and one Senior Joint Commissioner, where the assessing authority is not a Senior Joint Commissioner; or
- (e) two Senior Joint Commissioners, where the assessing authority is not a Senior Joint Commissioner,

as may be selected by the Commissioner:

Provided that in cases referred to in clause (a), clause (c) and clause (e) above, the senior most amongst the authorities shall preside:

Provided further that where any member of the forum is on leave for more than seven days, the other member may dispose of the application in case of clause (a) and clause (b) above with the approval of the Commissioner, and in the case of clause (c), clause (d) or clause (e) above, with the approval of the Special Commissioner.”;

(12) in CHAPTER XVI,—

(a) in rule 207, in sub-rule (1), in the TABLE,—

(i) in the entry in column (3) against Sl. No. 7 in column (1), for the words “twenty rupees”, *substitute* the words “one hundred rupees”;

(ii) *omit* the entries in column (2) and column (3) against Sl. No. 8 in column (1);

(b) in rule 208, in sub-rule (1),—

(i) after clause (b), *insert* the following clause:—

“(ba) by e-mail at the address as disclosed by the dealer at the time of registration or as updated online.”;

(ii) in the proviso, for the words “duly served”, *substitute* the words “duly served.”;

(iii) after the proviso, *insert* the following proviso:—

“Provided further that the provisions of the first proviso shall not be applicable, where the notice is served in accordance with the method stated in clause (ba).”;

(13) in Form 27,—

(a) for the heading, *substitute* the following heading:—

“Notice of demand of tax assessed under *section 46/section 48, late fee determined under section 53A and interest determined/re-determined under *section 50/51, or Computation Sheet showing amount of tax, interest, or late fee quantified under sub-section (3) of section 43, of the West Bengal Value Added Tax Act, 2003.”;

(b) in the first paragraph,—

(i) for the words and figures “Form 25/Form 26 under section *46/48”, *substitute* the words and figures “Form 25/Form 26 under section *46/48 or Form 21 under section 43”;

(ii) for the words “assessment and/or determination”, *substitute* the words “*assessment/audit and/or *determination/computation”;

(iii) after the Table and before the second paragraph, the following paragraphs shall be added:—

“*You are hereby informed that in the event of your failure to pay the amount as shown in Sl. No. XIV of the Table on or beforeinto Government Treasury at, this notice shall be treated as a notice of demand under section 43(5A) after expiry of such date.

In the event of conversion of Computation Sheet to a notice of demand as stated above, the paragraphs following this paragraph shall become applicable.”;

(14) in Form 27A,—

(a) for the heading, *substitute* the following heading:—

“Notice of demand of tax assessed under *section 46/section 48, late fee determined under section 53A and interest determined/re-determined under *section 50/51, or Computation Sheet showing amount of tax, interest, or late fee quantified under sub-section (3) of section 43, of the West Bengal Value Added Tax Act, 2003.”;

- (b) in the first paragraph,—
- (i) for the words and figures “Form 25/Form 26 under section *46/48”, *substitute* the words and figures “Form 25/Form 26 under section *46/48 or Form 21 under section 43”;
- (ii) for the words “assessment and/or determination”, *substitute* the words “*assessment/audit and/or *determination/computation”;

- (c) after the Table and before the second paragraph, the following paragraphs shall be added :—

“*You are hereby informed that in the event of your failure to pay the amount as shown in Sl. No. XIV of the Table on or before..... into Government Treasury at, this notice shall be treated as a notice of demand under section 43(5A) after expiry of such date.

In the event of conversion of Computation Sheet to a notice of demand as stated above, the paragraphs following this paragraph shall become applicable.”;

- (15) in Form 68, in the format, for the boxes and entries in the first row of the Table appended to Sl. No. (a) under item (K), *substitute* the following boxes and entries —

“

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.

- (16) for Form 88, *substitute* the following Form:—

Form 88**Audit report under section 30E of the West Bengal Value Added Tax Act, 2003.****INSTRUCTIONS**

1. Please read these instructions carefully before preparing the report.
2. No additional enclosure unless prescribed or unless it is essential for furnishing the information is to be filed with this report.
3. Do not leave any field or box blank. In case any field or box is not applicable, enter 'zero' (0) in numerical fields and write 'N.A.' for 'Not Applicable' or as the case may be, 'Nil' in other fields.
4. This report is divided into six parts. Part 1 is mainly related to verification and certification. Part 2 is mainly related to general information about the dealer under audit. The auditor is expected to ascertain the various parameters in Part 3, Part 3A, Part 4 and Part 5, and supply the details required therein and in the various Schedules and their Annexures.
5. The auditor MUST give his remarks in brief in Part 6, wherever difference is found between Amount as per returns and Amount as per audit. This is essential to make the report complete and transparent. It will also prevent avoidable queries by the Department.
6. Filling of Part 1 of this report is mandatory in respect of all the dealers.
7. It is mandatory to fill in the relevant schedule(s) of Part 3 as also the Annexures wherever required.
8. If the dealer has multi-State activities then ratios related to gross profit, net profit, and working capital may be given at all India level and other ratios should be given at State level.
9. The tax liability is to be computed as required by law wherever documents are not made available to the auditor or are insufficient.
10. Part 3 and Part 4 of the report are linked with the returns filed by the dealer and is to be filled in accordingly. Instructions provided for filling in information in the returns are applicable to the respective items of this Part and to its Schedules and Annexures.

Sl. No.	Type of Return	Relevant Part
1	Form 14	Part 1 to Part 6 with all relevant schedule / annexure of Part 3 and Part 4, but excluding Part 3B
2	Form 14D	Part 1 to Part 6 with all relevant schedule/ annexure of Part 3 and Part 4 + Part 3B
3	Form 15R [Resellers paying tax u/s 16(3)]	Not applicable
4	Form 15 [Hotelier, Restaurant, etc paying tax at compounding rate u/s 16(6)]	Not applicable
5	Form 15 [registered dealers paying tax at compounding rate u/s 16(3A), 16(3B) and u/s 18(4)]	Part 1, Part 2, Part 4 (relevant portion) without any annexure, ana Part 6.
		Relevant portion of Part 3 for those paying tax u/s 16(3A) or 16(3B).
		Part 3A for works contractors paying tax u/s 18(4) with Annexure 2 & 3 of Part 3.

11. Auditor is requested to sign and put his seal on every page of the report.

PART - 1
AUDIT AND CERTIFICATION

1. *I/We report that the audit for the year _____ of _____ (mention name and address of the dealer) holding TIN _____ under the West Bengal Value Added Tax Act, 2003 and registration No. _____ under the Central Sales Tax Act, 1956 was conducted by *me/us/M/s. _____ Chartered Accountants/Cost Accountants in pursuance of the provisions of the Value Added Tax Act, 2003 and rules framed thereunder.
2. Maintenance of Books of Accounts, VAT related records and Financial Statements are the responsibility of the dealer. Our responsibility is to express an opinion on such accounts, records and statements based on our audit conducted in accordance with the provisions of section 30E. We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the said accounts, records and statements are free of material misstatement. The audit includes examining, on a test basis, evidence supporting the amounts and disclosures in this audit report. An audit also includes assessing the accounting principles used and significant estimates by management as well as evaluating the overall Financial Statement presentation. We believe that our audit provides a reasonable basis for our opinion.
3. Subject to the limitation of the audit indicated in the above para, I/we have verified the correctness and completeness of the returns as furnished under the West Bengal Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956 year mentioned above, and subject to *my / our remarks about non-compliance, shortcomings and deficiencies in the returns filed by the dealer as given in the Part 4 of this report, certify that.—

*I/We have read and understood the instructions for filling up this audit report and the Auditor is required to fill in Part 1 / 2 / 3 / 4 / 5 / 6 (strike out whichever is not applicable, the Part or any portion of it) and the Annexures if required. *I/We have obtained all the information and explanations which, to the best of *my / our knowledge and belief, were necessary for the purposes of our audit.

- (a) In *my / our view the books of accounts, purchase and sale invoices including cash memos, if any, and other VAT related records and registers maintained by the dealer are sufficient for verification of correctness and completeness of the returns. The records relating to receipts and dispatches of goods are properly maintained. The tax invoices issued are in conformity with the provisions of law.
- (b) The aggregate sale price and turnover of sales declared in the returns includes all the transactions of sales (i.e. including sales of fixed assets and deemed sales other than works contract, etc) concluded during the period under audit.
- (c) The details of purchases declared in the returns include all the transactions of purchases, as called for, made during the period under audit.
- (d) The adjustment to turnover of sales and/or purchases is based on entries made in the books of accounts during the period of audit, supported by necessary documents.
- (e) The deductions from the turnover of sales and other adjustments thereto including deduction on account of goods returned, etc, claimed/shown in the returns match with the entries in books of accounts and are supported by necessary documents.
- (f) Considering the Schedule and entry wise classification of goods sold, the rate of tax applied is correct and the details regarding the exempted sales, sales at reduced rates, sales under section 3 and/or section 5 of the Central Sales Tax Act, 1956, the composition rates and computation of tax payable as shown in the returns is proper.
- (g) Computation of input tax credit or input tax rebate in respect of purchases made during the period of audit and adjustments thereto are correct, and in accordance with the provisions of section 22 and its related rules.

- (h) No input tax credit or input tax rebate has been claimed on capital goods (excluding components, spare parts and accessories of plant and machinery), which were not capitalized during the year.
- (i) The Amount of *net tax payable /claim of refund is prima-facie correct.
- (j) All the other information furnished in the returns is prima-facie correct and complete.
- (k) The dealer is conducting his business from the place/places declared by him as his main place of business/ and the additional places of business.
- (l) The bank statements have been examined by *me/us and they are fully reflected in the books of accounts. Excepting in so far as transactions recorded in the cash book, the transactions recorded in the books of accounts are fully reflected in bank statements during the period of review.
- (m) The dealer *has maintained/has not maintained accounts as called for in sub-section (1) of section 63.
- (n) The dealer *has maintained/has not maintained proper record relating to receipt, dispatch, and delivery of goods.

Place:	<i>For</i> <i>CHARTERED ACCOUNTANT/COST ACCOUNTANT</i> (Name)
Date:	(Proprietor/Partner) <i>Membership No.</i> _____ <i>Address</i> _____

*Strike out / delete whichever is not applicable.

PART-2 General Information		
1	Dealer's name/ Trade name of the business	
2	TIN under the West Bengal Value Added Tax Act, 2003	
3	TIN under the Central Sales Tax Act, 1956	
4	Eligibility Certificate Number, if any, under the W.B.V.A.T. Act, 2003	
5	(a) Enrolment or Registration Certificate No. under West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979	
	(b) Amount of Profession tax paid for the period under audit	Rs.
6	Income Tax PAN	
7	Central Excise Registration No.	
8	Service Tax Registration No.	
9	Nature of business: resale/manufacture/importer/exporter/works contractor/lessor/others (please specify)	
10	Classes of main goods dealt with by the dealer	

11	Change in the nature of business, if any, during the year: (The brief particulars of such change i.e. new products, new capacities etc. is to given)								
12	Books of account maintained: (In case books of account are maintained in a computer system, mention the books of account generated by such computer system)								
13	Method of valuation of stock: <i>[Brief Particulars of change, if any, to be stated]</i>								
14	Gross profit to net turnover ratio (in %)				Current year		Previous year		
15	Net profit to net turnover ratio (in %)				Current year		Previous year		
16	Closing stock (including work in progress) in West Bengal.				Current year		Previous year		
17	Closing stock as in 16 to net turnover ratio				Current year		Previous year		
18	Working capital (i.e. Current assets – Current Liability)				Current year		Previous year		
19	For manufacturers only I. Name of four major inputs: II. Input output ratio for one unit. (Unit may be one Kg/ton/pc/or likewise)								
20	Particulars of all operating Bank Accounts within the State of West Bengal.				Bank	Branch	A/C No.		
21	E-mail address								
22	Original return submitted on:	Q1	Online	Q2	Online	Q3	Online	Q4	Online
			DDMMYY		DDMMYY		DDMMYY		
			Paper form		Paper form		Paper form		
			DDMMYY		DDMMYY		DDMMYY		
23	Revised return submitted on, if any:	Q1	Online	Q2	Online	Q3	Online	Q4	Online
			DDMMYY		DDMMYY		DDMMYY		
			Paper form		Paper form		Paper form		
			DDMMYY		DDMMYY		DDMMYY		

PART-3
DETAILS OF AGGREGATE OF SALES, TURNOVER OF SALES,
VARIOUS DEDUCTIONS U/S 16(1), OUTPUT TAX, NET TAX, INTEREST, ETC.

		As disclosed in the returns (Rs) (A)	As found upon audit (Rs) (B)	Difference (Rs) (C)
1	Aggregate of sale price (exclusive of VAT but inclusive of CST)			
2	*Less: Refund for sales Return as per sec. 2(55)(b).			
3	Sale price of goods, tax on which has been paid on MRP u/s 16(4) at the time of purchase or on an earlier occasion.			
4	Turnover of sales [1 – 2 – 3].			
5	*Less: Tax-free sales u/s 21.			
6	*Less: Export sales u/s 16(1). <i>[within the meaning of sec. 5(1) of the CST Act, 1956]</i>			
7	*Less: Sales in the course of import u/s 16(1). <i>[within the meaning of sec. 5(2) of the CST Act, 1956]</i>			
8	*Less: Sales prior to export u/s 16(1). <i>[within the meaning of sec. 5(3) of the CST Act, 1956]</i>			
9	*Less: CST sales u/s 16(1) <i>[inclusive of CST]</i> <i>[within the meaning of sec. 3 of the CST Act, 1956]</i>			
10	Less: Zero-rated sales u/s 16(1). [as per Schedule-AA]			
11	Less: Any other sales u/s 16(1).			
	Relevant rule with short description	Amount (Rs.)		
	(a)			
	(b)			
	(c)			
	(d)			
	Total			
12	Turnover of sales on which tax is payable u/s 16(1). [4 – 5 – 6 – 7 – 8 – 9 – 10 – 11]			
13	**Output tax on 12.			
	(a) @ 1 %			
	(b) @ 4%			
	(c) @ 13.5%			
	(d) @%			
	(e) @%			
	Total			
14	Tax on taxable contractual transfer price as per *Schedule 1 /Schedule 1A.			
15	Purchase tax payable u/s * 11 / u/s 12 as per Schedule 3			
16	Total output tax [13 + 14 + 15].			
17	Input tax credit B/F from previous year.			

18	Input Tax Credit for the period including input tax credit u/s 22(9) read with rule 22 [Annexure 2 of Part 4], if any,			
19	Input Tax Credit claimed in excess/short earlier as per section 22(17).			
20	Input tax credit reversed for stock transfer outside W.B. u/s 22(7).			
21	Input tax credit reversed for any reason other than stock transfer as given in column 20.			
22	Net tax credit for the period/year [17 + 18 ± 19 - 20 - 21].			
23	Input tax credit/rebate adjusted with tax payable under the C.S.T. Act.			
24	Input tax credit C/F to the next year.			
25	Input Tax Credit/Net tax credit adjusted with total output tax as shown in 16 i.e. [22 – 23 – 24]			
26	Net tax payable [16 – 25].			
27	Tax paid under the W.B.V.A.T. Act, 2003.			
28	Tax deducted at source u/s 40 as per Schedule 2			
29	Interest payable u/s 33.			
30	Interest paid under the W.B.V.A.T. Act, 2003.			
31	Late fee payable u/s 32(2)			
32	Late fee paid under the W.B.V.A.T. Act, 2003.			
33	Stock transfer made outside the State. [within the meaning of sec. 6A of the CST Act, 1956]			
34	Stock transfer made to dealers within the State.			

*Strike out / delete whichever is not applicable.

Schedule 1

[For works contractors claiming deduction for labour, service and other like charges ascertainable from books of accounts under rule 30(1)]

		As disclosed in the returns (Rs) (1)	As found upon audit (Rs) (2)	Difference (Rs) (3)
1	Contractual transfer price (Intra-state only)			
2	Less: Contractual transfer of goods under Schedule A			
3	Less: Deduction for labour, service and other like charges u/s 18(2)(b) read with rule 30(1).			
	(a) Labour charges for execution of works			
	(b) Charges for planning designing and architect fees			
	(c) Charges for obtaining on hire or otherwise machinery and tools for execution of works contract			
	(d) Cost of consumables, like water etc			
	(e) Cost of establishment and similar expenses of the contractor to the extent it is related to supply of labour and services			

	(f) Profit earned by the contractor to the extent it is related to supply of labour and services			
	Total deduction under serial no. 3.			
4	Less: Amount paid to the sub-contractor as per section 18(2)(c)			
5	Less: Contractual transfers as per rule.....			
6	Taxable contractual transfer price			
7	Tax on Taxable contractual transfer price @ 4%			
8	Tax on Taxable contractual transfer price @ 13.5%			
9	Tax on Taxable contractual transfer price @			
10	Total tax payable [7 + 8 + 9]			

Schedule 1A

[For works contractors claiming deduction for labour, service and other like charges not ascertainable from books of accounts under rule 30(2)]				
		As disclosed in the returns (Rs) (1)	As found upon audit (Rs) (2)	Difference (Rs) (3)
1	Contractual transfer price (Intra-state only)			
2	Less: Contractual transfer of goods under Schedule A			
3	Less: Deduction for labour, service and other like charges u/s 18(3); read with rule 30(2). [As per Table A - total to be stated]			
4	Less: Amount paid to the sub-contractor as per section 18(2)(c)			
5	Less: Contractual transfers as per rule			
6	Taxable contractual transfer price as per Table A [Total of column (5) to be stated]			
7	Total tax payable as per Table A [Total of column 6(a) + 6(b) to be stated]			

TABLE A

Statement about deduction for labour, service and other like charges and computation of tax on taxable contractual transfer price u/s 18(3) read with rule 30(2)
[i.e. deduction and computation using the Table given in rule 30(2)]

Sl. No.	Nature of works contract [refer to rule 30(2)]	Contractual Transfer Price (Rs.)	% of deduction as per rule 30(2) after deduction, if any, u/s 18(2)(a) or/and 18(2)(c) (Rs.)	Taxable Contractual Transfer Price (Rs.)	Tax Payable on (5)			
					(Rs.)	(Rs.)	(Rs.)	
(1)	(2)	(3)	(4)	(5)	(6)	(a)	(b)	(c)
						@ 4%	@ 13.5%	@
	Total							

Schedule 2

[Details of Form 18 received or receivable towards payment of tax deemed to have been made terms of sub-section (4) of section 32 by way of deduction of tax at source under section 40]

Sl. No.	Name of the contractee by whom deduction of tax u/s 40 was made	TDS enrolment No. / If enrolment No. not obtained Full Postal Address of the contractee	Total amount of payment received during the period (Rs.)	Total amount of tax deducted under section 40 during the period (Rs.)	Form 18 received	
					In full or not	Amount (Rs)
					(Yes/No)	
					(Yes/No)	
Total						

Schedule 3

[Purchase tax payable u/s 11 or/and u/s 12]

Sl. No.	Account Head(s)	Amount of Purchase (Rs.)	Goods involved (in brief)	PURCHASE TAX					
				u/s 17(1)(a)	u/s 17(1)(b)				
				@ 2%	@ 1%	@ 4%	@ 13.5%	@	@
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Total								
Total [(E) + (F) + (G) + (H) + (I) + (J)]									

PART 3A

[Details of contractual transfer price for those paying tax u/s 18(4), output tax, net tax, interest, etc.]

		As disclosed in the returns (Rs.) (A)	As found upon audit (Rs.) (B)	Difference (Rs.) (C)
1	Contractual transfer price (excluding VAT)			
2	No. of invoices, bills, etc raised during the period.			
3	Tax payable u/s 18(4) @ 2% on 1 above			
4	Purchase tax payable u/s 12 as per Schedule 3			
5	Total output tax [3 + 4].			
6	Tax paid under the W.B.V.A.T. Act, 2003.			
7	Tax deducted at source u/s 40 as per Schedule 2			
8	Interest payable u/s 33.			
9	Interest paid under the W.B.V.A.T. Act, 2003.			
10	Late fee payable u/s 32(2)			
11	Late fee paid under the W.B.V.A.T. Act, 2003.			

PART-3B				
[For registered dealer enjoying deferment or remission or exemption under section 118(1)]				
		As disclosed in the returns (Rs.) (A)	As found upon audit (Rs.) (B)	Difference (Rs.) (C)
1	Output tax *deferred/remitted/exempted during the period			
2	Output tax *deferred/remitted/exempted till 31st March of the preceding period.			
3	Total output tax *deferred/remitted/exempted till the end of this period [1 + 2]			
4	Input Tax Credit for the period to be accumulated u/s 22(8)			
5	Input Tax Credit accumulated u/s 22(8) till 31st March of the preceding period.			
6	Accumulated Input Tax Credit claimed as refund u/s 22(8A)			
7	Amount of Input Tax Credit foregone in respect of claim made u/s 22 (8A)			
8	Total Input Tax Credit accumulated u/s 22(8) till the end of this period [4 + 5 – 6 – 7]			
9	Eligibility certificate (i.e. EC) valid till			
10	EC granted for manufacture of	Existing	Expanded	
11	Whether EC is for the existing unit or expanded unit or both			
12	Capacity of production in units	Existing	Expanded	
13	No. of employees in payroll.	Existing	Expanded	
14	Deferred tax payable, if any, during the period.	Existing	Expanded	
15	Deferred tax paid during the period.	Existing	Expanded	
16	Deferred tax still to be paid, other than 14	Existing	Expanded	

*Strike out / delete whichever is not applicable.

PART - 4				
[Details of purchase of goods directly dealt in by the dealer and stock transfer to him]				
		As disclosed in the returns (Rs.) (A)	As found upon audit (Rs.) (B)	Difference (Rs.) (C)
1	Purchase of goods exempt from tax i.e. Schedule A goods			
2	Purchase of goods tax on which has been paid on MRP u/s 16(4) at the time of purchase or on an earlier occasion.			
3	Purchase of goods from dealers paying tax under any composition scheme.			
4	Purchase of goods from other State(s) of India within the meaning of section 3 of the CST Act, 1956.			
5	Purchase of goods from outside India within the meaning of section 5(2) of the CST Act, 1956.			
6	Purchase of goods from other State(s) of India within the meaning of section(5) of the CST Act, 1956 [i.e. against Form H]			
7	Purchase of goods from registered dealers of West Bengal within the meaning of section 5(3) of the CST Act, 1956 [i.e. against Form 12A].			

8	Purchase of goods, other than capital goods, from registered dealers of West Bengal against valid tax invoice (s):—					
			(Tax amount involved in Rs.)			
			As disclosed in the returns	As found upon audit		
	(a)	@ 1%				
	(b)	@ 4%				
	(c)	@ 13.5%				
	(d)	@%				
	(e)	@%				
	Total					
9	Purchase of capital goods (excluding components, spare parts and accessories of plant and machinery), from registered dealers of West Bengal against valid tax invoice(s):—					
			(Tax amount involved in Rs.)			
			As disclosed in the returns	As found upon audit		
	(a)	@ 1%				
	(b)	@ 4%				
	(c)	@ 13.5%				
	(d)	@%				
	(e)	@%				
	Total					
10	Stock transfer from outside the State to the dealer in accordance with the provisions of section 6A of the CST Act, 1956.					
11	Stock transfer from within the State to the dealer.					
12	No. of waybills in Form 50 / 50A issued to the dealer.					
13	No. of waybills in Form 50 / 50A utilised by the dealer.					
14	Total value of import as per Form 50 / 50A utilised.					
15	Total value of import as per column (4 + 5 + 6 + 10) above.					

Annexure 1 of Part 4

[Details of purchases exceeding Rs. One lakh in a year from a **NEW local supplier** or a supplier whose accounts were squared up during the year and on which input tax credit or input tax rebate has been claimed during the year.]

Local supplier means a supplier who is a registered dealer of West Bengal and from whom no purchase was effected in the immediately preceding year.

Sl. No.	Local supplier's		Major Input	Use	Amount of Purchase (Rs.)- excl. of tax	Applicable tax rate (in %)	I.T.C. claimed (Rs.)
	Name/Trade name	TIN No.					
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Total							

Annexure 2 of Part 4**Input tax credit on stock of goods u/s 22(9) read with rule 22, if any.**

1.	Date of submission of statement of stock of goods.			
2.	Value of stock of goods- including W.I.P. (in Rs.)			
3.	Whether the statement was certified by the Chartered Accountant u/s 22(5).	Yes / No / Not applicable		
4.	Registration details:	Liable to pay tax w.e.f.	Appl. for regn. filed on	RC valid w.e.f.
5.	Name of the major items included in stock above:			

PART 5**[Details of various forms/certificates issued * and / or received by the dealer during the period]**

Sl. No.		Amount involved (Rs.)	Form/Certificate of (Rs.)
1.	Form C issued in respect of goods purchased within the meaning of sec. 3(a) of the CST Act, 1956.		
2.	Form F issued in respect of goods received on account of Stock Transfer from outside the State under section 6A of the CST Act, 1956.		
3.	Form H issued in respect of goods purchased from other State(s) of India within the meaning of section 5(3) of the CST Act, 1956.		
4.	Form 12A issued in respect of goods purchased from registered dealers of West Bengal within the meaning of section 5(3) of the CST Act, 1956.		
5.	Form C received in respect of goods sold-		
	(a) within the meaning of sec. 3(a) of the CST Act, 1956.		
	(b) within the meaning of sec. 3(b) of the CST Act, 1956.		
6.	Certificate in EI *and/or E II received, in respect of 5(b).		
7.	Form F received in respect of goods sent on Stock Transfer to other State(s) under section 6A of the CST Act, 1956.		
8.	Form H received in respect of goods sold to dealers of other State(s) of India within the meaning of section 5(3) of the CST Act, 1956.		
9.	Form 12A received in respect of goods sold to registered dealers of West Bengal within the meaning of section 5(3) of the CST Act, 1956.		

PART 6

[Remarks and observations in detail for the difference found between the amount as shown in the return and the amount as found upon audit and shown in Table 3 and its relevant Schedules and Annexure.]

Sl. No.	Reference of the relevant Table and/or relevant Schedule	Reference of the relevant row	Difference (in Rs.)	Remarks on non-compliance, short comings, and deficiencies

If space provided anywhere in the form is insufficient, additional rows as required in the same format may be inserted.";

(17) after Form 88, *insert* the following form:—

“FORM 88A

[See rule 44(3A)]			
Self Audit Statement under section 30E of the West Bengal Value Added Tax Act, 2003.			
1.	Name of the dealer		
2.	Address (principal place of business)		
3.	Tax Identification No. under the VAT Act and CST Act		
4.	Constitution of the firm		
5.	(a)	Income Tax PAN	
	(b)	Central Excise Registration No.	
	(c)	Service Tax Registration No.	
	(d)	Profession Tax Enrolment No.	
	(e)	Profession Tax paid for the year under self audit	Amount (Rs) Date of payment
6.	Year under self-audit		
7.	Address of all branches and manufacturing units within the State		
8.	Address of all branches and manufacturing units outside the State		
9.	Nature of business-resale/ manufacture/ importer/ exporter/works contractor/ lessor/ others (please specify)		
10.	Classes of main goods dealt with by the dealer		
11.	Change in the nature of business, if any, during the year (The brief particulars of such change i.e. new products, new capacities etc. is to given)		
12.	Changes in the constitution during the year (The brief particulars of such change is to given)		
13.	(a) Books of account maintained (In case books of account are maintained in a computer system, mention the books of account generated by such computer system)		
	(c) Method of Accounting followed and brief particulars of change, if any.		
	(d) Particulars of all operating Bank Accounts (Within the State)	Name of Bank	Branch
			Account No.
	(e) Method of valuation of stock and brief particulars of change, if any.		

14. Turnover as per books of accounts.	(Rs.)
(A) Gross sales including rentals/installment/receivables accrued during the year for transfer of right to use goods, delivery of goods on hire purchase, works contract (intra-State), sale of fixed assets (like machinery, motor car, etc), sale of intangible properties, etc.	
(B) Less:	
(i) Sale price of goods, tax on which has been paid on MRP u/s 16(4) at the time of purchase or on an earlier occasion.	
(ii) Sales return within six months from the date of sale.	
(iii) Tax under VAT Act included in (A) above, if any, [Tax as per C.S.T. Act, 1956, if not included, to be included in (A) & not to be deducted here].	
(iv) Aggregate amount received or receivable in respect of works contract to be treated as contractual transfer price (intra-state) under VAT Act, if any.	
(C) Turnover of sales (A) – (B)	
(D) Less:	
(i) Sales exempt from tax u/s 21 (please specify).	
(ii) Sales within the meaning of section 3(a) of the C.S.T. Act, 1956.	
(iii) Sales within the meaning of section 3(b) of the C.S.T. Act, 1956.	
(iv) Sales in the course of export u/s 5(1) of the C.S.T. Act, 1956.	
(v) Sales in the course of import u/s 5(2) of the C.S.T. Act, 1956.	
(vi) Last sale preceding export u/s 5(3) of the C.S.T. Act, 1956 within the State.	
(vii) Last sale preceding export u/s 5(3) of the C.S.T. Act, 1956 outside the State.	
(viii) Sales which are zero-rated (please specify) u/s 21A(1).	
(ix) Sales through auctioneer or agent u/s 16(l)(c) read with rule 27(1).	
(x) Other sales (please specify) u/s 16(l)(c) read with rule(s)	
(E) Turnover of sales on which tax is payable (C) – (D)	

15. Determination of output tax on 14(E).

Sl. No.	Broad group of commodity/major commodity	Turnover (Rs.)	MRP(Rs.), if applicable, u/s 16(4)	Tax rate	Output tax (Rs.)
(A)	(B)	(C)	(D)	(E)	(F)
	TOTAL				

16. Aggregate amount received or receivable in respect of works contract as per books of accounts.**(Rs.)**

(A)	Aggregate amount received or receivable in respect of works contract excluding tax under VAT Act [i.e. Contractual transfer price (intra-State)].	
(B)	Deductions:	
	(i) Contractual transfer price tax free goods [Sec. 18(2)(a)].	
	(ii) Charges towards labour, service and other like charges [Sec. *18(2)(b)/18(3)]. [Furnish details in Schedule A]	
	(iii) Amounts paid to sub-contractors [Sec. 18(2)(c)].	
	(iv) Other contractual transfer prices as prescribed in the rule(s) [Sec. 18(2)(d)]	
(C)	Taxable contractual transfer price [16(A) – 16(B)].	

17. Break-up of taxable contractual transfer price as arrived at 16(C).		Taxable amount (Rs.) A	Output tax (Rs.) B
(i)	Taxable contractual transfer price, taxable at the rate of 4%.		
(ii)	Taxable contractual transfer price, taxable at the rate of 13.5%.		
(iii)	Taxable contractual transfer price, taxable at the rate of%,		
(iv)	Taxable contractual transfer price, taxable at the rate of %.		
(v)	Total		

18. Determination of input tax credit (i.e. I.T.C.) on goods on which I.T.C. is available u/s 22(4).

Sl. No.	Broad group of input/major input	Use	Amount of purchase (Rs.)	Applicable tax rate (in %)	I.T.C. claimed (Rs.)
(A)	(B)	(C)	(D)	(E)	(F)
Total					

19. Input tax credit (i.e. I.T.C.) on stock of goods under rule 22, if any.

(A)	Date of submission of statement of stock of goods	
(B)	Value of stock of goods (in Rs.)	
(C)	Name of the major items included in stock above	
(D)	I.T.C. claimed (in Rs.)	

20. Details of input tax credit (i.e. I.T.C.) enjoyed during the year.**(in Rs.)**

(A)	I.T.C. b/f from the previous year as per books.	
(B)	I.T.C. claimed as per books before reversal.	
(C)	I.T.C. reversed as per books.	
(D)	I.T.C. Adjusted with tax payable under C.S.T. Act, 1956.	
(E)	I.T.C C/F to next year as per books.	
(F)	I.T.C adjusted with output tax as per books [Should = (A) + (B) – (C) – (D) – (E), If not, specify reason(s) in a separate sheet]	

21. Purchases of goods in West Bengal on which purchase tax is payable u/s 11 or u/s 12.		Amount of Purchase (Rs.)	Purchase tax (Rs.)
(A)	Purchases of raw jute (shipper of jute will pay tax u/s 11)		
(B)	Purchases of goods taxable at the rate of 1%		
(C)	Purchases of goods taxable at the rate of 4%		
(D)	Purchases of goods taxable at the rate of 13.5%		
(E)	Purchases of goods taxable at the rate of.....%		
(F)	Purchases of goods taxable at the rate of%		
Total			

It is certified:

- (i) That the turnover of sales as given in 14(C) & 14(E) * and/or taxable contractual transfer price as given in 16(C) are *in agreement/not in agreement with the turnover of sales * and/or taxable contractual transfer price as disclosed in the returns. [A reconciliation statement showing the reasons for disagreement, if any, is to be enclosed]
- (ii) That total import of taxable goods through waybill was Rs. and declaration(s) in *Form F/Form C have been issued as follows:—

Form F issued for Rs.	
Form C issued for Rs.	
Total (Rs.)	

- (iii) That *branch transfer/stock transfer outside the State during the year was Rs., and declaration(s) in Form F *have/have not been received in full for the same. [Details of cases where such forms have not been received are to be enclosed]
- (iv) That sales in the course of inter-State trade or commerce, within the meaning of section 3(a) of the Central Sales Tax Act, 1956 during the year was Rs., and declaration(s) in Form C *have/have not been received in full for the same. [Details of cases where such forms have not been received are to be enclosed]
- (v) That sales in the course of inter-State trade or commerce, within the meaning of section 3(b) of the Central Sales Tax Act, 1956, during the year was Rs., and declaration(s) in Form C and the relevant certificate(s) in Form E-I/E-II *have/have not been received in full for the same. [Details of cases where such forms have not been received are to be enclosed]
- (vi) That no input tax credit or input tax rebate has been claimed on invoices other than tax invoices in respect of purchases made from registered dealers within the State of West Bengal.
- (vii) That no input tax credit or input tax rebate has been claimed on capital goods (excluding components, spare parts and accessories of plant and machinery), which were not capitalized during the year.
- (viii) That no input tax credit or input tax rebate has been claimed on goods or purchases as specified in the negative list.
- (ix) That no payment in cash/bearer cheque has been made to any supplier during a day in excess of rupees twenty thousand [refer to rule 19(8)].

Date : Signature of the dealer

Place : Name of the dealer with status

* Strike out / delete whichever is not applicable.

Schedule A				
PART I				
[For works contractors claiming deduction for labour, service and other like charges ascertainable from books of accounts under rule 30(1)]				
		As disclosed in the returns (Rs.) (1)	As found upon audit (Rs.) (2)	Difference (Rs.) (3)
1	Contractual transfer price			
2	Less: Contractual transfer of goods under Sechedule A			
3	Less: Deduction for labour, service and other like Charges u/s 18(2)(b) read with rule 30(1).			
	(a) Labour charges for execution of works			
	(b) Charges for planning designing and architect fees			
	(c) Charges for obtaining of hire or otherwise machinery and and tools for execution of works contract			
	(d) Cost of consumables, like water etc.			
	(e) Cost of establishment and similar expenses of the contractor to the extent it is related to supply of labour and services			
	(f) Profit earned by the contractor to the extent it is related to supply of labour and services			
	Total deduction under serial no. 3.			
4	Less: Amount paid to the sub-contractor as per section 18(2)(c)			
5	Less: Contractual transfers as per rule			
6	Taxable contractual transfer price			
7	Tax on Taxable contractual transfer price @ 4%			
8	Tax on Taxable contractual transfer price @ 13.5%			
9	Tax on Taxable contractual transfer price @%			
10	Total tax payable [7+8+9]			

Schedule A				
PART II				
[For works contractors claiming deduction for labour, service and other like charges not ascertainable from books of accounts under rule 30(2)]				
		As disclosed in the returns (Rs.) (1)	As found upon audit (Rs.) (2)	Difference (Rs.) (3)
1A.	Contractual transfer price (intra-State)			
2A.	Less: Contractual transfer of goods under Schedule A			
3A.	Less: Deduction for labour, service and other like charges u/s 18(3) read with rule 30(2). <i>(As per Table A ...total to be stated]</i>			
4A.	Less: Amount paid to the sub-contractor as per section 18(2)(c)			
5A.	Less: Contractual transfers as per rule			
6A.	Taxable contractual transfer price <i>as per Table A (Total of column (5) to be stated]</i>			
7A.	Total tax payable <i>as per Table A (Total of column 6(a) +6(b) to be stated]</i>			

TABLE A							
Statement about deduction for labour, service and other like charges and computation of tax on taxable contractual transfer price u/s 18(3) read with rule 30(2) <i>[i.e. deduction and computation using the Table given in rule 30(2)]</i>							
Sl. No.	Nature of works contract [refer to rule 30(2)]	Contractual Transfer Price (intra-State) (Rs.)	% of deduction as per rule 30(2) after deduction, if any, u/s 18(2)(a) or/and 18(2)(c) (Rs.)	Taxable Contractual Transfer Price (Rs.)	Tax Payable on (5) (Rs.)		
(1)	(2)	(3)	(4)	(5)	(6)		
					(a)	(b)	(c)
					@ 4%	@ 13.5%	@
	Total						

If space provided anywhere in the form is insufficient, additional rows as required in the same format may be inserted".

2. In this notification, in paragraph 1,—
- (a) clause (2) (b) and clause (6) (a) shall be deemed to have come into force with effect from the 1st day of April, 2010;
 - (b) clause (7)(a) and clause (16) shall be deemed to have come into force from the year commencing from the 1st day of April, 2011;
 - (c) clause (7)(b), clause (8) and clause (17) shall be deemed to have come into force from the year commencing from 1st day of April, 2012;
 - (d) clause (9) (b) shall be deemed to have come into force with effect from the 1st day of September, 2011;
 - (e) clause (10) (f) shall be deemed to have come into force with effect from the 16th day of April, 2012;
 - (f) clause (13) and clause (14) shall be deemed to have come into force in respect of selection for audit made on or after 1st day of April, 2012;
 - (g) clause (15) shall be deemed to have come into force with effect from the 1st day of May, 2012;
 - (h) remaining provisions shall be deemed to have come into force with effect from the 1st day of April, 2012.

By order of the Governor,

DIBAKAR MUKHOPADHYAY,
Jt. Secy. to the Govt. of West Bengal.