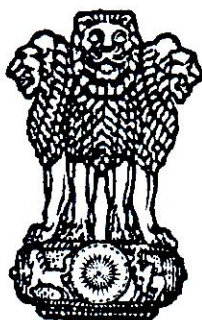


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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL FINANCE DEPARTMENT

Revenue

NOTIFICATION

No. 1067-F.T.—the 6th day of August, 2013 .-WHEREAS the Governor is satisfied that it is necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the power conferred by sub-section (2) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) (hereinafter referred to as the said Act), the Governor is pleased hereby to exempt from payment the percentage of the aggregate amount of tax, including additional sales tax, payable by a dealer under the provisions of the said Act, to the extent specified in column (4) of the Table below, in respect of such class of sales specified in column (3), of such goods specified in column (2), subject to the conditions specified in column (5), against serial Nos. 1 and 2 in column (1), of the said Table:—

Table

Serial No.	Class of goods	Class of sales in respect of which the exemption applies	Percentage of tax declared as exemption	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Sales of motor spirit, having a flashing point 24.4 degree celsius required for use as fuel in aircraft, as specified in column (2) against serial No. 2 in column (1) of Part B of Schedule IV, (commonly known as aviation turbine fuel) but not being aviation turbine fuel as referred to in	Sales corresponding to the excess quantity being the difference between the quantity of taxable sales, of goods specified in column (2), from NSCBI Airport, Kolkata to a particular airline by all dealers of West Bengal taken together in a financial year and the quantity of such sales of	Fifty <i>per centum</i> of the aggregate amount of tax, including additional sales tax, payable on the taxable turnover of sales of the differential quantity as computed as in column (3).	a) Subject to production of certificate by the purchaser as per format below giving the quantity of such sales to him by all dealers of West Bengal taken together in FY 2012-13 and that in the year of such sale, to justify the calculation of the differential quantity as in column (3).

Serial No.	Class of goods	Class of sales in respect of which the exemption applies	Percentage of tax declared as exemption	Conditions
(1)	(2)	(3)	(4)	(5)
	section 14 of the Central Sales Tax Act, 1956 (74 of 1956).	such goods sold from NSCBI Airport, Kolkata to such airline in the year ended on 31.03.2013, or in the case of a new airline to whom no such sale had been made in the year ended on 31.03.2013, the total quantity of taxable sales, of goods specified in column (2), from NSCBI Airport, Kolkata made to such new airline after coming into force of this notification.		<p>b) In the event of change of ownership of an airline by whatever means, the differential quantity as in column (3) shall be calculated taking into consideration the sales made to such airline before such change.</p> <p>c) Evidence shall be shown on demand by the appropriate assessing authority that the amount of exemption of tax as specified in column (4) has actually been allowed by the dealer to his purchaser.</p>
2.	Sales of motor spirit, having a flashing point 24.4 degree Celsius required for use as fuel in aircraft, as specified in column (2) against serial No. 2 in column (1) of Part B of Schedule IV, (commonly known as aviation turbine fuel) including aviation turbine fuel as referred to in section 14 of the Central Sales Tax Act, 1956 (74 of 1956).	Sales of goods specified in column (2) up to the 31st day of March, 2016, to an airline from airports located in Bagdogra or Coochbehar or Durgapur Airport at Andal.	Cent <i>per centum</i> of the aggregate amount of tax, including additional sales tax, payable on the taxable turnover of sales as in column (3).	<p>a) Subject to production of documents, on demand by appropriate assessing authority, in respect of such sale.</p> <p>b) Evidence shall be shown on demand by the appropriate assessing authority that the amount of exemption of tax as specified in column (4) has actually been allowed by the dealer to his purchaser.</p>

FORM OF CERTIFICATE

To
 (selling dealer)
 (address)
 (certificate of registration No. under the West Bengal Sales Tax Act, 1994)

It is hereby certified that the difference between the quantity of taxable sales of aviation turbine fuel, but not being aviation turbine fuel as referred to in section 14 of the Central Sales Tax Act, 1956 (74 of 1956), sold from NSCBI Airport, Kolkata by all dealers of West Bengal taken together in the financial year and the quantity of such sales of such goods sold from NSCBI Airport, Kolkata to us in the year ended on 31.03.2013, is as follows:

1. Quantum of taxable purchase of ATF [excluding declared goods] during the year ended on 31.03.2013 from NSCBI Airport, Kolkata from all dealers of West Bengal :
2. Quantum of taxable purchase of ATF [excluding declared goods] upto this date in the financial year from NSCBI Airport, Kolkata from all dealers of West Bengal :
3. Difference between the quantum of taxable purchase of ATF [excluding declared goods] in the financial year from NSCBI Airport, Kolkata from all dealers of West Bengal on which partial exemption is available to us :

Place : Signature with seal

Date : Name of Airline

2. This notification shall come into force with effect from the 7th day of August, 2013.

By order of the Governor,

SAMIRAN PAL,
Special Secretary to the Govt. of West Bengal.