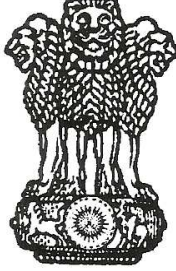


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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 1124—F.T.— the 21st July, 2011.— 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 IX, in PART IV, in rule 76,—
 - (a) in sub-rule (1), for the words “seventy-five *per centum*”, substitute the words “ninety *per centum*”;
 - (b) in sub-rule (2), for the words “seventy-five *per centum*” substitute the words “ninety *per centum*”;
 - (c) in sub-rule (2A), in the proforma, under the heading “STATEMENT OF COMPUTATION OF THE REFUNDABLE AMOUNT”, in serial No. 5, for the words “seventy-five *per centum*”, substitute the words “ninety *per centum*”;
 - (d) in sub-rule (3), in clause (c) for the words “seventy-five *per centum* of the amount of refund claimed by him in the application or seventy-five *per centum* of such amount less than the amount claimed by him in the application for refund to be refundable to him,”, substitute the words, “ninety *per centum* of the amount of refund claimed by him in the application or of such admissible amount,”;
 - (e) in sub-rule (3A), for the words, “seventy-five *per centum* of the amount of refund claimed by him in his application for refund to be refundable to him or seventy-five *per centum* of such amount less than the amount claimed by him in the application for refund to be refundable to him”, substitute the words, “ninety *per centum* of the amount of refund claimed by him in the application or of such admissible amount,”;

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

“(7) If information furnished by a registered dealer in any document referred to in sub-rule (2) is found to be incorrect or if the claim of refund of excess amount of net tax credit over output tax for any return period for which the application for refund has been submitted by him under this rule, is found to be in excess of the admissible amount by more than ten *per centum* for that return period, the registered dealer shall not be eligible to get refund not exceeding fifty *per centum* of the amount arising under clause (a), or clause (aa), or clause (ab), of sub-section (1) of section 61 for the next eight return periods.”;

(2) in Form 31A, in paragraph 1, for the words, “being seventy-five *per centum* of the refundable amount”, *substitute* the words, “being ninety *per centum* of the refundable amount”

(3) in Form 37B, for the words, “seventy-five *per centum*”, *substitute* the words, “ninety *per centum*”.

2. This notification shall be deemed to have come into force with effect from the 1st day of April, 2011.

By order of the Governor,

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