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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. 1136-F.T.— 29th July, 2009.— 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, in CHAPTER VIII, in PART III, —

(1) in rule 40, in sub-rule (1), for clause (c), *substitute* the following clause:—

“(c) pay into the appropriate Government Treasury under the appropriate challan showing separately the amount of late fee, if any, —

(i) where the amount of net tax according to the return relating to the period commencing on or after the 1st day of April, 2009, exceeds rupees ten thousand, -

(A) of rupees two thousand for the first English Calendar month or part thereof of delay in furnishing such return, and

(B) of rupees five hundred for every subsequent English Calendar month or part thereof of delay in furnishing such return; or

(ii) where no amount of tax is payable according to the return relating to the period commencing on or after the 1st day of April, 2009 or where the amount of net tax according to the return relating to the period commencing on or after the 1st day of April, 2009, does not exceed rupees ten thousand, —

- (A) of rupees five hundred for the first English Calendar month or part thereof of delay in furnishing such return, and
- (B) of rupees two hundred for every subsequent English Calendar month or part thereof of delay in furnishing such return,

payable according to the return for such quarter before furnishing such return by him under rule 34 or rule 34A.”;

- (2) in rule 41, for sub-rule (1), *substitute* the following sub-rule:—

“(1) Subject to the provisions of rule 37 and rule 42, a dealer, who is required to furnish returns monthly under sub-rule (1) of rule 35, shall, —

- (a) pay into the appropriate Government Treasury under the appropriate challan showing separately the amount of net tax and interest; and
- (b) pay into the appropriate Government Treasury under the appropriate challan showing separately the amount of late fee, if any,—
 - (i) where the amount of net tax according to the return relating to the period commencing on or after the 1st day of April, 2009, exceeds rupees ten thousand, —
 - (A) of rupees two thousand for the first English Calendar month or part thereof of delay in furnishing such return, and
 - (B) of rupees five hundred for every subsequent English Calendar month or part thereof of delay in furnishing such return; or
 - (ii) where no amount of tax is payable according to the return relating to the period commencing on or after the 1st day of April, 2009 or where the amount of net tax according to the return relating to the period commencing on or after the 1st day of April, 2009, does not exceed rupees ten thousand, -
 - (A) of rupees five hundred for the first English Calendar month or part thereof of delay in furnishing such return, and
 - (B) of rupees two hundred for every subsequent English Calendar month or part thereof of delay in furnishing such return,

payable according to such returns before furnishing such returns by him under the aforesaid rule:”.

2. This notification shall be deemed to have come into force with effect from the 1st day of April, 2009.

By order of the Governor,

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