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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. 1163-F.T.—the 23rd July, 2008.—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 II, in rule 3, in sub-rule (1), in the Table, after serial No. 33 in column (1) and the entries relating thereto in column (2), column (3) and column (4), *insert* the following serial No. in column (1) and the entries relating thereto in column (2), column (3) and column (4) respectively :—

“33A	53 A	To determine the late fee, as referred to in sub-section (2) of section 32, payable by a dealer, to fix a date for payment of such late fee and to exercise all other powers under the section.	Sales Tax Officer”;
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- (2) in CHAPTER III,—

- (a) in rule 6A, in sub-rule (2), in the FORM OF DECLARATION, in the first paragraph, in sub-paragraph (3),—

- (i) for the words “tax during the period commencing from the date of liability to pay tax ..... and ending on the date preceding the date of filing of such application ..... are given below:—”, *substitute* the words, letters and brackets “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 given below:—”;

- (ii) for the Table, *substitute* the following Table:—

		Rs. (in figures)	Rs. (in words)
(i)	Total sales		
(ii)	**Turnover of sales		
(iii)	Tax at the rate of one-half <i>per centum</i>		

”;

- (b) after rule 7, *insert* the following rule :—

**“7A. Special provision for issue of certificate of registration to a dealer deemed to have been registered.**—Notwithstanding anything contained in rule 7, where the appropriate assessing authority does not, in accordance with the provision contained in the proviso to sub-section (2A) of section 24, proceed to cancel the registration number, if any, allotted to the dealer who is deemed to have been registered under sub-section (3) of section 23 and where the certificate of registration has been granted to such dealer under clause (f) of section 119 for the reason of non-furnishing of information in Form 2 of these rules in accordance with the provision of sub-rule (5) of rule 5, he may, on his own motion, issue a fresh certificate of registration in Form 3 for the purposes referred to in rule 7 on the basis of the information contained in the copy of the certificate of registration in Form 2, in the records, issued to such dealer under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), subject to the condition that such dealer has furnished a return under the Act.”;

- (c) in rule 9, for sub-rule (1), *substitute* the following sub-rule:—

“(1) The certificate of registration granted under sub-rule (1) of rule 6 shall be kept and displayed at the principal place of business mentioned in such certificate and a certified copy of such certificate issued under the said sub-rule shall be kept and displayed at every other place of business.”;

- (d) in rule 11, for the words “on payment of a fee of rupees fifty,” *substitute* the words “on payment of a fee of rupees fifty in court-fee stamp to be affixed to the said application,”;

- (e) in rule 12,—

- (i) in sub-rule (2),—

- (A) for the words “together with the copy of certificate of registration”, *substitute* the words “together with the certificate of registration and the certified copies thereof, if any, issued to him”; and
- (B) for the words “amend the certificate of registration”, *substitute* the words “amend the certificate of registration and the certified copies thereof, if any, issued to him”;

- (ii) in sub-rule (3),—

- (A) for the words “together with the copy of the certificate of registration”, *substitute* the words “together with the certificate of registration and the certified copies thereof, if any, issued to him”; and
- (B) for the words “amend the certificate of registration”, *substitute* the words “amend the certificate of registration and the certified copies thereof, if any, issued to him”;

- (iii) in sub-rule (4),—

- (A) for the words “together with the copy of the certificate of registration”, *substitute* the words “together with the certificate of registration and the certified copies thereof, if any, issued to him”; and
- (B) for the words “amend the certificate of registration”, *substitute* the words “amend the certificate of registration and the certified copies thereof, if any, issued to him”;

- (iv) in sub-rule (5),—

- (A) for the words “together with the copy of the certificate of registration”, *substitute* the words “together with the certificate of registration and the certified copies thereof, if any, issued to him”; and
- (B) for the words “amend the certificate of registration”, *substitute* the words “amend the certificate of registration and the certified copies thereof, if any, issued to him”;

- (v) in sub-rule (6),—
- (A) for the words “together with the copy of the certificate of registration”, *substitute* the words “together with the certificate of registration and the certified copies thereof, if any, issued to him”; and
- (B) for the words “amend the certificate of registration”, *substitute* the words “amend the certificate of registration and the certified copies thereof, if any, issued to him”;
- (vi) for sub-rule (7), *substitute* the following sub-rule:—
- “(7) Where a dealer registered under the Act, accepts a certificate authenticated by a digital signature issued under the Information Technology Act, 2000 (21 of 2000), he shall, within fifteen days of such acceptance, inform in writing the appropriate assessing authority of such acceptance and if such authority after causing necessary enquiry is satisfied that the information furnished is correct, he shall, within seven days from the date of receipt of such information, record in writing the said acceptance.”;
- (vii) for sub-rule (8), *substitute* the following sub-rule:—
- “(8) If any dealer registered under the Act, opens a new bank account or closes an existing bank account relating to the business, he shall, within thirty days from the date of such opening of a new account or closing of an existing account, inform the same to the appropriate assessing authority and if such authority after causing necessary enquiry, is satisfied that the information furnished is correct, he shall, within seven days from the date of receipt of such information, record, in writing, such opening of a new bank account or closing of an existing bank account.”;
- (viii) in sub-rule (9), for the words, brackets and figures “, sub-rule (6), sub-rule (7), sub-rule (8)”, *substitute* the words, figures and brackets “or sub-rule (6)”;
- (f) in rule 16A, for the words, figures and brackets “penalty as referred to in sub-section (2) of section 32”, *substitute* the words, figures and brackets “late fee as referred to in sub-section (2) of section 32”;
- (g) in rule 16B,—
- (i) in the heading, for the words, figures and brackets “penalty under sub-section (2) of section 32”, *substitute* the words, figures and brackets “late fee under sub-section (2) of section 32”;
- (ii) in sub-rule (1),—
- (A) in clause (a), for the words, figures and brackets “penalty under sub-section (2) of section 32”, *substitute* the words, figures and brackets “late fee under sub-section (2) of section 32”;
- (B) in the proviso, for the words, figures and brackets “penalty under sub-section (2) of section 32”, *substitute* the words, figures and brackets “late fee under sub-section (2) of section 32”;
- (iii) in sub-rule (2),—
- (A) for the words, figures and brackets “penalty under sub-section (2) of section 32”, *substitute* the words, figures and brackets “late fee under sub-section (2) of section 32”;
- (B) in clause (a), for the word “penalty”, *substitute* the words “late fee”;
- (iv) in sub-rule (4),—
- (A) for the words “penalty according to the order”, *substitute* the words “late fee according to the order”;
- (B) for the words, figures and brackets “penalty under sub-section (2) of section 32”, *substitute* the words, figures and brackets “late fee under sub-section (2) of section 32”;

## (3) in CHAPTER V,—

- (a) in rule 19, in sub-rule (2), for the words, figures and brackets “Where capital goods as referred to in clause (6) of section 2, have been purchased by a registered dealer for manufacture of taxable goods for sale, or for execution of works contract, or to keep the goods in a saleable condition, or to effect the sale properly,”, *substitute* the words, figures and brackets “Where capital goods, as referred to in clause (6) of section 2, have been purchased by a registered dealer for the purpose for which input tax credit or input tax rebate under sub-section (4) of section 22 is allowed on such capital goods,”;

- (b) after rule 20, *insert* the following rule:—

“20A. **Entitlement of input tax credit under sub-section (7) of section 22.**—A registered dealer, for the purpose of sub-section (7) of section 22, shall be entitled to input tax credit or input tax rebate of the amount of input tax paid or payable under clause (18) of section 2 calculated at the applicable rate which exceeds the amount calculated at the rate of three *per centum*.”;

- (c) in rule 22,—

- (i) in sub-rule (4),—

(A) in clause (c), for the words “raw materials and consumable stores”, *substitute* the words “raw materials”;

(B) in the format, in paragraph (c), *substitute* the following paragraph:—

“(c) Statement showing break-up of value of semi-finished goods and finished goods of manufacture

	Raw materials consumed			Purchase from outside West Bengal	Others, if any	Direct Labour	Over had	Total	Input tax credit/ input tax rebate claimed	
	Purchase from West Bengal								On raw materials	Total
	Tax charged	Tax not charged	Exemption							
Semi-finished goods										
Finished goods										
Total										

- (ii) in sub-rule (10), in the *Explanation*, in clause (a), for the words “raw materials, consumable stores,”, *substitute* the words “raw materials,”;

- (d) in rule 23, in sub-rule (4), in the *Explanation III*, for the words “four *per centum*”, *substitute* the words “three *per centum*”;

## (4) in CHAPTER VIA, in rule 30H, in sub-rule (3),—

- (a) for clause (b), *substitute* the following clauses:—

“(b) furnishing any receipted challan showing payment of interest payable by him under section 33, or

(c) furnishing any receipted challan showing payment of late fee payable by him under sub-section (2) of section 32,”;

- (b) for the words “showing payment of tax according to such return and interest, if any, payable thereon,”, *substitute* the words “showing payment of tax, interest and late fee according to such return.”;

- (c) in the proviso, for the words, letters and brackets “tax and interest referred to in clause (a), or clause (b)”, *substitute* the words, letters and brackets “tax, interest and late fee referred to in clause (a), clause (b) and clause (c)”;

(5) in CHAPTER VIII,—

- (a) in the heading, for the words “manner and time of payment of net tax”, *substitute* the words “manner and time of payment of net tax, late fee,”;

(b) in PART I,—

(i) in rule 34,—

(A) in sub-rule (1),—

- (I) in the proviso, for the words “expiry of each quarter.”, *substitute* the words “expiry of each quarter.”;
- (II) after the proviso, *insert* the following proviso:—

“Provided further that where a dealer as referred to in this sub-rule has paid, in accordance with the provisions of clause (b) of sub-rule (1) of rule 40, the balance amount of net tax and interest, in any, which remains after deducting the amount of net tax and interest, if any, paid for the first two months as referred to in clause (a) of sub-rule (1) of rule 40, from the total amount of net tax and interest, if any, payable according to the return for the quarter ending on the 30th day of September, 2007, within 31st day of October, 2007, such dealer shall, notwithstanding the provisions of this sub-rule, furnish return by the 2nd day of November, 2007.”;

(B) in sub-rule (2),—

- (I) in the proviso, for the word, “period in that quarter.”, *substitute* the words “period in that quarter.”;
- (II) after the proviso, *insert* the following proviso:—

“Provided further that where a dealer as referred to in this sub-rule has paid, in accordance with the provisions of clause (b) of sub-rule (1) of rule 40, the balance amount of net tax and interest, if any, which remains after deducting the amount of net tax and interest, if any, already paid for the first two months as referred to in clause (a) of sub-rule (1) of rule 40, from the total amount of net tax and interest, if any, payable according to the return for the quarter ending on the 30th day of September, 2007, within 31st day of October, 2007, such dealer shall, notwithstanding the provisions of this sub-rule, furnish return by the 2nd day of November, 2007.”;

(C) in sub-rule (5),—

- (I) in clause (b), for the word and letter “Annexure-B”, *substitute* the word and letter “Annexure B”;
- (II) in ANNEXURE B, after PART IV, *insert* the following paragraph:—

“Date ..... Signature of the dealer .....  
Status .....”;

(ii) in rule 34A,—

- (A) in sub-rule (1), for the words and figures “for transmitting data electronically in the return in Form 14”, *substitute* the words and figures “for transmitting data in the return in Form 14 electronically”;

(B) in sub-rule (4),—

(I) *add* the following proviso with effect from the 31st day of January, 2008:—

“Provided that where a dealer, who has been selected under sub-rule (1), transmits the data in the return in Form 14 electronically in respect of the quarter ending on the 31st day of December, 2007 and also furnishes the return in Form 14 in paper form in respect of the said quarter on or before the 15th day of February, 2008, such dealer shall, notwithstanding anything contained in sub-rule (3) and sub-rule (4), be deemed to have been furnished return within the prescribed date of furnishing such return, subject to the condition that he pays the net tax and interest, payable according to such return within the 31st day of January, 2008.”;

(II) after the first proviso, *add* the following proviso with effect from the 30th day of April, 2008:—

“Provided further that where a dealer, who has been selected under sub-rule (1), transmits the data in the return in Form 14 electronically in respect of the quarter ending on the 31st day of March, 2008 and also furnishes the return in Form 14 in paper form in respect of the said quarter on or before the 15th day of May, 2008, such dealer shall, notwithstanding anything contained in sub-rule (3) and sub-rule (4), be deemed to have been furnished the return within the prescribed date of furnishing such return, subject to the condition that he pays the net tax and interest, payable according to such return within the 30th day of April, 2008.”;

(iii) in rule 36,—

(A) in the heading, after the words “any other tax”, *insert* the words “, late fee”;

(B) for the words, figures and brackets “penalty as referred to in sub-section (2) of section 32”, *substitute* the words, figures and brackets “late fee as referred to in sub-section (2) of section 32”;

(C) in the second proviso, for the words, figures and brackets “penalty as referred to in sub-section (2) of section 32”, *substitute* the words, figures and brackets “late fee as referred to in sub-section (2) of section 32”;

(iv) in rule 37,—

(A) in sub-rule (1), for the words, figures and brackets “penalty as referred to in sub-section (2) of section 32”, wherever they occur, *substitute* the words, figures and brackets “late fee as referred to in sub-section (2) of section 32”;

(B) in sub-rule (4), for the words, figures and brackets “penalty as referred to in sub-section (2) of section 32”, wherever they occur, *substitute* the words, figures and brackets “late fee as referred to in sub-section (2) of section 32”;

(c) in PART II,—

(i) in rule 38, in sub-rule (11),—

(A) for the words “fails to make payment of such tax for any two quarters of the year”, *substitute* the words “fails to make payment of such tax for any two consecutive quarters of the year”;

(B) for the words “first day of the quarter following the quarter or quarters”, *substitute* the words “first day of the quarter following the quarters”;

(ii) in rule 39, in sub-rule (8),—

(A) for the word “fails to make payment of such tax for any two quarters of the year”, *substitute* the words “fails to make payment of such tax for any two consecutive quarters of the year”;

- (B) for the words “first day of the quarter following the quarter or quarters”, *substitute* the words “first day of the quarter following the quarters”;
- (d) in PART III,—
- (i) in the heading,—
- (A) for the words, “Manner and time of payment of net tax by a dealer before furnishing returns”, *substitute* the words “Manner and time of payment of net tax by a dealer before furnishing returns, late fee for delay in furnishing returns”;
- (B) for the words, “before assessment and imposition of penalty for delay in filing return”, *substitute* the words “before assessment”;
- (ii) in rule 40,—
- (A) in the heading, for the word “penalty”, *substitute* the words “late fee”;
- (B) in sub-rul (1),—
- (I) for the words and figures “according to rule 34”, *substitute* the words, figures and letter “according to rule 34 or rule 34A”;
- (II) in clause (b), for the word and figures “rule 34”, *substitute* the words, figures and letter “rule 34 or rule 34A”;
- (III) for clause (c), *substitute* the following clause with effect from the 1st day of April, 2007:—
- “(c) pay into the appropriate Government Treasury under the appropriate challan showing separately the amount of late fee, if any, to be calculated at the rate of fifty *per centum* of the amount of net tax payable according to such return, or rupees two thousand, whichever is lower, for each month or part thereof of delay in furnishing return, payable according to the return for such quarter before furnishing such return by him under rule 34.”;
- (IV) in clause (c), for the word and figures “rule 34”, *substitute* the words, figures and letter “rule 34 or rule 34A” with effect from the 1st day of December, 2007;
- (V) for clause (c), *substitute* the following clause with effect from the 1st day of April 2008:—
- “(c) pay into the appropriate Government Treasury under the appropriate challan showing separately the amount of late fee, of rupees two thousand for the first English Calendar month or part thereof of delay in furnishing return relating to the period commencing from the 1st day of April, 2008 and of rupees five 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.”;
- (VI) after clause (c), *insert* the following provisos:—
- “Provided that where a dealer has furnished the return in respect of any return period by the prescribed date or thereafter but has failed to make full payment of net tax and interest payable according to such return within such prescribed date, such dealer shall be deemed to be delayed in furnishing return for the purpose of this clause and shall pay late fee upto the date of full payment of such net tax and interest or upto the date of provisional assessment made under section 45, or assessment made under section 46 or section 48, as the case may be, in respect of such period, whichever is earlier:

Provided further that where a dealer has failed to furnish return in respect of any return period by the prescribed date or thereafter before the provisional assessment made under section 45 or the assessment made under section 46 or section 48, as the case may be, and on such provisional or other assessments, the full amount of net tax and interest payable for such period is found not to have been paid by him within such date, such dealer shall pay late fee up to the date of provisional assessment under section 45 or assessment under section 46 or section 48, as the case may be, in respect of such return period.”;

- (C) in sub-rul (1A), for the words “net tax or interest”, *substitute* the words “net tax, interest or late fee”;
- (D) in sub-rule (2),—
- (I) for the words, figure and brackets “net tax, interest and penalty under sub-rule (1)”, *substitute* the words, figure and brackets “net tax, interest and late fee under sub-rule (1)”;
- (II) in the proviso, for the words “interest or penalty”, wherever they occur, *substitute* the words “interest or late fee”;
- (iii) in rule 41,
- (A) in sub-rule (1),—
- (I) for the words “net tax, interest and the penalty calculated at the rate of fifty *per centum* of the amount of net tax payable according to such return, or rupees two thousand, whichever is lower, for each month of default or part thereof”, *substitute* with effect from the 1st day of April, 2007, the words “net tax, interest, and the late fee calculated at the rate of fifty *per centum* of the amount of net tax payable according to such return, or rupees two thousand, whichever is lower, for each month or part thereof of delay in furnishing return”;
- (II) for the words “the late fee calculated at the rate of fifty *per centum* of the amount of net tax payable according to such return, or rupees two thousand, whichever is lower, for each month or part thereof of delay in furnishing return”, *substitute* with effect from the 1st day of April, 2008, the words and figures “the late fee of rupees two thousand for the first English Calendar month or part of such English Calendar month of delay in furnishing return relating to the period commencing from the 1st day of April, 2008 and of rupees five hundred for every subsequent English Calendar month or part of such English Calendar month of delay in furnishing such return”;
- (B) after sub-rule (1), *insert* the following provisos:—
- “Provided that where a dealer has furnished the return in respect of any return period by the prescribed date or thereafter but has failed to make full payment of net tax and interest payable according to such return within such date, such dealer shall be deemed to be delayed in furnishing return for the purpose of this sub-rule and shall pay late fee upto the date of full payment of such net tax and interest or upto the date of provisional assessment under section 45, or assessment under section 46 or section 48, as the case may be, in respect of such period, whichever is earlier:

Provided further that where a dealer has failed to furnish return in respect of any return period by the prescribed date or thereafter before the provisional assessment made under section 45 or the assessment made under section 46 or section 48, as the case may be, and on such provisional or other assessments, the full amount of net tax and interest payable for such period is found not to have been paid by him within such date, such dealer shall pay late fee upto the date of provisional assessment under section 45 or assessment under section 46 or section 48, as the case may be, in respect of such return period.”;



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- (iv) in rule 42, for the words and figures “of rule 34,” *substitute* the words, figures and letter “of rule 34, 34A,” with effect from the 1st day of December, 2007;
- (v) in rule 43,—
- (A) in sub-rule (1), for the words “interest or penalty”, *substitute* the words “interest, penalty or late fee”;
- (B) in sub-rule (4), for the words “interest or penalty”, *substitute* the words “interest, penalty or late fee”;
- (C) in sub-rule (5), for the words “interest or penalty”, *substitute* the words “interest, penalty or late fee”;
- (e) in PART IV,—
- (i) in rule 44,—
- (A) *omit* sub-rule (1);
- (B) in sub-rule (2),—
- (I) for the words “exceeds forty lakh rupees in a year”, *substitute* the words “exceeds rupees one crore in a year” with effect from the 1st day of April, 2008;
- (II) for the words and figures “Form No. 88.”, *substitute* the words and figures “Form No. 88.”;
- (III) *add* the following proviso:—
- “Provided that notwithstanding anything contained in this sub-rule, a registered dealer referred to in this sub-rule may submit before the appropriate assessing authority a Profit and Loss Account and Balance Sheet for the year ending on the 31st day of March, 2007, along with the audit report of a Chartered Accountant or a Cost Accountant in Form No. 88 in respect of such year within the 31st day of July, 2008.”;
- (ii) in rule 45, in sub-rule (1), for the words, letter, figures and brackets “Where a dealer registered under the Act, fails to submit any of the statements, accounts or declarations under sub-section (1) of section 30E”, *substitute* the words, letters, figures and brackets “Where a dealer registered under the Act, fails to submit any of the statements, accounts, audit reports or declarations, as the case may be, referred to in sub-section (1), sub-section (1A) or sub-section (1B), of section 30E” with effect from the 1st day of April, 2005;
- (6) in CHAPTER IX,—
- (a) in the heading, after the words “determination of interest,”, *insert* the words “determination of late fee.”;
- (b) in PART I,—
- (i) in rule 52, in sub-rule (1),—
- (A) for the words “to rectify the same”, *substitute* the words, figures and brackets “to rectify the same or to furnish such information required for making the return correct and complete or to furnish the documents as referred to in sub-section (1) of section 41” with effect from the 1st day of April, 2008;
- (B) for the words “net tax in deficit”, *substitute* with effect from the 1st day of April, 2007, the words, figures and brackets “net tax, late fee as referred to in sub-section (2) of section 32, payable in deficit”;

- (C) for the words “challan or challans”, *substitute* the words “challan or challans in proof of payment” with effect from the 1st day of April, 2005;
- (D) in the proviso,—
- (I) for the words “net tax or interest”, *substitute* the words “net tax, late fee or interest” with effect from the 1st day of April, 2007;
- (II) for the words “by sending a notice”, *substitute* the words and figures “by sending a notice in Form No. 20” with effect from the 1st day of April, 2008;
- (ii) in rule 53, in sub-rule (1),—
- (A) for the words, figures and letters “select by the 31st January every year,”, *substitute* the words, figures and letters “select by the 31st March every year”;
- (B) in the first proviso, for the words “deem fit and proper.”, *substitute* the words “deem fit and proper.”;
- (C) after the first proviso, *insert* the following proviso:—
- “Provided further that where selection of a certain number of registered dealers for audit under section 43 is required to be made in respect of a period or aggregate of periods falling within the year ending on the 31st day of March, 2007, such selection of registered dealers shall, notwithstanding the provisions of this sub-rule, be made within the 31st day of July, 2008.”;
- (iii) in rule 54,—
- (A) in sub-rule (2), in clause (b), for the words “Deputy Commissioner of Sales Tax, Assistant Commissioner of Sales Tax, and Sales Tax Officer”, *substitute* the words “Deputy Commissioner of Sales Tax and Assistant Commissioner of Sales Tax”;
- (B) in sub-rule (5), in the proviso, for the words “where the dealer fails to furnish such information on such date”, *substitute* the words, figures and brackets “where the dealer fails to comply with the notice in Form 21 issued under sub-rule (4) and to furnish such information as required under this sub-rule on such date”;
- (c) in PART II,—
- (i) in rule 55, in sub-rule (3), for the words “interest determined”, *substitute* the words “interest and late fee determined”;
- (ii) in rule 61, in sub-rule (2), for the words “an amount of net tax, or interest”, *substitute* the words “an amount of net tax, late fee or interest”;
- (d) in PART III,—
- (i) for the heading, *substitute* the following heading:—
- “Determination and payment of interest and late fee.”;
- (ii) after rule 68, *insert* the following rules:—
- “68A. **Determination of late fee, as referred to in sub-section (2) of section 32, payable for delayed payment or non-payment of net tax and interest payable as per return furnished.**—Where the appropriate assessing authority is satisfied that a dealer is liable to pay late fee as referred to in sub-section (2) of section 32 for the reason that the dealer, required to furnish return under sub-section (1) of section 32, furnishes the return in respect of any return period by the prescribed date or thereafter but fails to make full payment of net tax and interest payable as per the provision of sub-section (2) of section 32 in respect of any return period by the prescribed date, such authority shall determine under sub-section

(1) of section 53A, the late fee, as referred to in sub-section (2) of section 32, payable for such period at any time after furnishing of such return but not later than the date of assessment under section 45 or under section 46 or under section 48, as the case may be.

**68B. Determination of late fee, as referred to in sub-section (2) of section 32, payable for delayed payment or non-payment of net tax and interest payable before assessment, where no return has been furnished.**—Where the appropriate assessing authority is satisfied—

- (a) that a dealer has failed to furnish a return under section 32 in respect of any period before the date of assessment under section 45 or section 46 or section 48, as the case may be, for such period; and
- (b) that on completion of such assessment, the said dealer is found to have not paid the full amount of net tax and interest payable for such period by the prescribed date for furnishing the return, and is liable to pay late fee as referred to sub-section (2) of section 32 in respect of such period, such authority shall determine under sub-section (1) of section 53A, the late fee, as referred to in sub-section (2) of section 32, payable at the time of assessment under section 45 or section 46 or section 48, as the case may be, for such period.

**68C. Notice of demand for payment of late fee, as referred to in sub-section (2) of section 32, by dealers.**—(1) After determining the amount of late fee, as referred to in sub-section (2) of section 32, payable by a dealer—

- (a) where it is required to issue a notice in Form 24, the appropriate assessing authority shall serve upon such dealer a notice in such form directing him to pay the amount of late fee, as referred to in sub-section (2) of section 32, payable by him by the date specified in such notice and he shall also fix a date on which the dealer shall produce the receipted challan in proof of such payment;
- (b) where it is required to issue a notice in Form 27, the appropriate assessing authority shall serve upon such dealer a notice in such Form directing him to pay the amount of late fee, as referred to in sub-section (2) of section 32, payable by him by the date specified in such notice and he shall also fix a date on which the dealer shall produce the receipted challan in proof of such payment.

(2) The appropriate assessing authority shall fix such date not less than, thirty days from the date of service of the notice in Form 27, or fifteen days from the date specified in the notice in Form 24 after which the said Form 24 will be converted into a notice of demand, for payment of late fee, as referred to in sub-section (2) of section 32, payable by a dealer according to such notice:

Provided that, where on account of delay in service of the notice in Form 27, the dealer is denied of the minimum time of thirty days for compliance with such notice, he may, on application filed within ten days from the date of receipt of such notice, be allowed such further time as falls short of thirty days from the date of service of such notice.”;

(iii) in rule 69,—

- (A) in the heading, for the words “interest and penalty”, *substitute* the words “interest, late fee and penalty”;
- (B) for the words “interest or penalty”, *substitute* the words “interest, late fee or penalty”;
- (C) for the words “penalty or interest”, *substitute* the words “penalty, late fee or interest”;
- (D) in the second proviso, for the words “interest or penalty”, *substitute* the words “interest, late fee or penalty”;

- 
- (iv) in rule 70,—
- (A) in the heading, for the words “and interest determined or rectified”, *substitute* the words “late fee determined and interest determined or rectified”;
  - (B) in sub-rule (1), after the words and figures “under section 50 or section 51”, *insert* the words, figures and letter “or late fee determined under section 53A.”;
- (v) in rule 71,—
- (A) after the word and figures “section 23.”, *insert* the word and figures “section 45.”;
  - (B) for the word and figures “section 50”, *substitute* the words, figures and letter “section 50, section 53A.”;
  - (C) for the words “such order payment of tax, penalty or interest.”, *substitute* the words “such order for payment of tax, penalty, late fee or interest.”;
- (vi) in rule 73,—
- (A) in sub-rule (1),—
    - (I) for the words “determination of interest.”, *substitute* the words “determination of late fee and interest.”;
    - (II) for the words “refund of tax, interest or penalty”, *substitute* the words “refund of tax, interest, late fee or penalty”;
    - (III) for the words, “owner of lessee”, *substitute* the words “owner, lessee”;
  - (B) in sub-rule (2), for the words “tax, interest of penalty”, *substitute* the words “tax, interest, late fee or penalty”;
- (e) in Part VI,—
- (i) in the heading, for the word “penalty”, *substitute* the words “penalty, late fee”;
  - (ii) in rule 80,—
    - (A) for the words “penalty imposed or interest determined”, *substitute* the words “penalty imposed or late fee and interest determined”;
    - (B) for the words “appeal revision”, *substitute* the words “appeal, revision”;
    - (C) in the first proviso,—
      - (I) for the words “penalty imposed”, *substitute* the words “penalty imposed, late fee determined”;
      - (II) for the words “penalty or interest”, *substitute* the words “penalty, late fee or interest”;
    - (D) in the second proviso, for the words “tax penalty or interest”, *substitute* the words “tax, penalty, late fee or interest”;
  - (iii) in rule 81, in sub-rule (2), in clause (b), for the words “penalty or interest”, *substitute* the words “penalty, late fee or interest”;
  - (iv) in rule 82, in the first proviso, for the words “tax, penalty or interest”, *substitute* the words “tax, penalty, late fee or interest”;

## (7) in CHAPTER XI,—

## (a) in PART A,—

## (i) in rule 90, in sub-rule (1),—

(A) for the words “cash memos”, *substitute* the words “cash memos and bills”;(B) in clause (b), for the words “tax, interest or penalty”, *substitute* the words “tax, penalty, late fee or interest”;

## (ii) in rule 91, in sub-rule (7),—

(A) after item (a), *insert* the following item:—

“(aa) serial number of the tax invoice;”;

(B) for item (b), *substitute* the following item:—

“(b) serial number and date of challan issued or date of despatch, as the case may be”;

(C) in item (k), for the word “invoice”, *substitute* the words “tax invoice”;(D) in the second proviso, for the words “tax invoice, invoice, bill or cash memorandum”, occurring in two places, *substitute* the words “tax invoice”;

## (b) in rule 92,—

## (i) in sub-rule (2B),—

(A) for the words, “referred to in the first proviso”, *substitute* the words “referred to in the second proviso”;(B) after item (d), *insert* the following item :—

“(dd) serial number of the invoice, or bill, or cash memorandum;”;

(C) for item (e), *substitute* the following item :—

“(e) serial number and date of challan issued or date of dispatch, as the case may be;”;

## (ii) in sub-rule (4),—

(A) after item (e), *insert* the following item :—

“(ee) serial numbers of the invoice, or bill, or cash memorandum;”;

(B) for item (i), *substitute* the following item :—

“(i) total amount of the invoice, or bill, or cash memorandum; and”;

## (8) in CHAPTER XII,—

## (a) in PART I,—

## (i) in rule 110,—

(A) in sub-rule (4), in the fourth proviso, for the words “payment of tax or interest”, *substitute* the words “payment of tax, interest or late fee”;(B) *omit* sub-rule (6);(ii) in rule 120, in clause (b), for the words “Assistant Commercial Tax Officer”, *substitute* the words “Assistant Sales Tax Officer”;

## (b) in PART II,—

## (i) in rule 121,—

(A) in sub-rule (1),—

(I) for the words “declaration on the body of the consignment note or on a document of like nature”, *substitute* the word “declaration”;(II) for the DECLARATION, *substitute* the following DECLARATION:—

## ‘DECLARATION

In accordance with the provisions of sub-section (1) of section 80 of the Act and sub-rule (1) of rule 121, I/We, the undersigned, do hereby declare that the following consignment of goods, the details of which are given below, transported in goods vehicle No. ...., has entered into West Bengal and is bound for a place outside the State as mentioned below and that no portion of the consignment of goods shall be unloaded within West Bengal for any purpose other than the purpose of shipment for export and that the said goods shall not be delivered or sold in the State:—

- (1) Name of the first checkpost through which the goods vehicle enters West Bengal :
- (2) Name, address and Income-tax PAN of the transporter, carrier or transporting agent or any other person transporting the goods :
- (3) Name, address and Income-tax PAN of the owner of the goods vehicle :
- (4) Registration No. of the goods vehicle and the State in which it is registered under the Motor Vehicles Act, 1988 (59 of 1988) :
- (5) Name, address, Income-tax PAN and registration certificate number under the sales tax law or the value added tax law, of the consignee :
- (6) Particulars of the goods :-

Description of the goods	Quantity (in figures and words)	Weight (in figures and words)	value (in figures and words)	Seller's/Consignor's Invoice No./Bill No./Cash Memo. No. and date

- (7) Reference of documents connected with the import of the goods into, or export of the goods out of, the territory of India (Where the goods are imported or where such goods are to be exported) :
- (8) Name and address of the consignor, and the registration certificate number, if any, under the sales tax law or the value added tax law of the consignor :
- (9) Consignment Note/Railway Receipt/ Bill of lading No. and date :
- (10) Bill of Entry No. and date (in case of import of the goods from a place outside the territory of India) :
- (11) Destination of the goods :
- (12) Actual location of the place of unloading of the goods where such unloading is required for the purpose of export of the goods to a place outside the territory of India :
- (13) Expected date of shipment of the goods for export :
- (14) Actual place of transshipment of the goods :
- (15) (a) Registration No. of the new goods vehicle in case of transshipment of the goods :  
 (b) Name, address and Income-tax PAN of the new transporter, carrier or transporting agent or any other person in case of transshipment of the goods :  
 (c) Consignment Note No. issued by the new transporter, carrier or transporting agent or any other person in case of transshipment of the goods and date :
- (16) Approximate date of exit of the goods vehicle with the goods from West Bengal :
- (17) Name of the last checkpost in West Bengal through which the goods vehicle with the goods shall move outside West Bengal :

Date :

Signature .....

.....  
 (Full name of the transporter, carrier or transporting agent or any other person transporting the goods)

*Note.*—The term “transporting agent” shall include a clearing, forwarding, shipping and handling agent.

## (FOR OFFICE USE ONLY)

1. Entries in the register maintained at the first checkpoint :—

(a) Serial No. and date of the declaration as per the register :

(b) Date upto which the declaration shall be valid :

The above declaration made by the transporter, carrier or transporting agent or any other person is produced before me along with the documents referred to in rule 122 and is countersigned by me under sub-section (3) of section 80. The declaration so countersigned shall be produced by the transporter, carrier or transporting agent or any other person before the authority, referred to in rule 123, at the last checkpoint.

.....

(Signature & Seal of the officer at the first checkpoint)

2. Entries in the register maintained at the last checkpoint :—

(a) Endorsement No. of the countersigned declaration and the date of endorsement as per the register :

(b) Remarks, if any :

The above countersigned declaration is produced before me by the transporter, carrier or transporting agent or any other person before the exit of the above noted goods vehicle with the goods from West Bengal and is endorsed by me under sub-section (4) of section 80.

.....

(Signature & Seal of the officer of last checkpoint)

\* Strike out whichever is not applicable.;

(B) in sub-rule (2), in clause (a), for the words “or Sales Tax Officer.”, *substitute* the words, “Sales Tax Officer, or Assistant Sales Tax Officer.”;

(ii) in rule 122,-

(A) for the words “delivery note and trip sheet”, *substitute* the words “delivery note, consignment note and trip sheet”;

(B) for the words “or in the document of like nature, as the case may be, and in the declaration contained therein”, *substitute* the words “and in the declaration.”;

(iii) in rule 123, for the words “or in the document of like nature, as the case may be, and in declaration contained therein”, *substitute* the words “and in the declaration.”;

(c) in PART III,-

(i) in rule 125, for sub-rule (5), *substitute* the following sub-rule :—

“(5) After considering the objection, if any, preferred by the dealer, casual dealer or the person or after considering the document and evidence including the catalogue showing the retail sale price referred to in clause (a) of sub-rule (3) in respect of such goods that may be produced and also the prevailing market price referred to in clause (30A) of section 2 of such goods, the authority referred to in sub-rule (2) shall, for the purpose of penalty, pass a reasoned order, in writing, determining the fair market value referred to in clause (14A) of section 2, of the goods transported in contravention of the provisions of section 73 or section 81, and impose a penalty on such dealer, casual dealer or person, as the case may be, in accordance with the provisions of section 77:

Provided that where no prevailing market price in respect of such goods is available, the authority referred to in sub-rule (2) shall, after causing necessary enquiry and considering the document and evidence including the catalogue showing retail sale price referred to in clause (a) of sub-rule (3) in respect of such goods that may be produced, pass a reasoned order, in writing, determining the fair market value referred to in clause (14A) of section 2, of the goods transported in contravention of provisions of section 73 or section 81:

Provided further that where the fair market value, determined under this sub-rule, of such goods is found to be lower than the aggregate retail price of such goods as declared under clause (b) of sub-rule (3), the aggregate retail price of such goods as declared under clause (b) of sub-rule (3) shall be deemed to be the fair market value:

Provided also that in determining the fair market value of such goods, the authority referred to in this sub-rule shall take into account –

- (a) the cost of transport of such goods;
- (b) tax, duty or any other amount charged in respect of such goods;
- (c) the amount of profit likely to be earned on sale of such goods in West Bengal, which are normally added by a seller to the cost of the goods in fixing the sale price of the goods.”;

(ii) in rule 126,—

(A) in sub-rule (3), in clause (b), for the words “aggregate market value”, *substitute* the words “aggregate retail price”;

(B) for sub-rule (5), *substitute* the following sub-rule :—

“(5) After considering the objection, if any, preferred by the person or transporter or after considering the document and evidence including the catalogue showing the retail sale price referred to in clause (a) of sub-rule (3) in respect of such goods that may be produced and also the prevailing market price referred to in clause (30A) of section 2 of such goods, the authority referred to in sub-rule (2) shall, for the purpose of penalty, pass a reasoned order, in writing, determining the fair market value referred to in clause (14A) of section 2, of the seized goods delivered wholly or partly to the consignee or owner of such seized goods or otherwise disposed of by such person or transporter, in contravention of the provisions of the second proviso to sub-section (1) or first proviso to sub-section (2) of section 76, as the case may be, and impose a penalty on such person or transporter in accordance with the provisions of section 78:

Provided that where no prevailing market price in respect of such goods is available, the authority referred to in sub-rule (2) shall, after causing necessary enquiry and considering the document and evidence including the catalogue showing retail sale price referred in clause (a) of sub-rule (3) in respect of such goods that may be produced, pass a reasoned order, in writing, determining the fair market value, as referred to in clause (14A) of section 2, of the seized goods delivered wholly or partly to the consignee or owner of such seized goods or otherwise disposed of by such person or transporter, in contravention of the provisions of the second proviso to sub-section (1) or first proviso to sub-section (2) of section 76, as the case may be:

Provided further that where the fair market value determined under this sub-rule of such goods is found to be lower than the aggregate retail price of such goods as declared under clause (b) of sub-rule (3), the aggregate retail price of such goods as declared under clause (b) of sub-rule (3) shall be deemed to be the fair market value :

Provided also that in determining the fair market value of such goods, the authority referred to in this sub-rule shall take into account –

- (a) the cost of transport of such goods;
- (b) tax, duty or any other amount charged in respect of such goods;
- (c) the amount of profit likely to be earned on sale of such goods in West Bengal, which are normally added by a seller to the cost of the goods in fixing the sale price of the goods.”;



(C) after sub-rule (6), *insert* the following *Explanation* :-

‘*Explanation.*- For the purpose of this rule, the word “transporter” includes carrier or transporting agent.’;

(iii) in rule 127,—

(A) in sub-rule (3), in clause (b), for the words “aggregate market value”, *substitute* the words “aggregate retail price”;

(B) for sub-rule (5), *substitute* the following sub-rule :-

“(5) After considering the objection, if any, preferred by the person or transporter or after considering the document and evidence including the catalogue showing the retail sale price referred to in clause (a) of sub-rule (3) in respect of such goods that may be produced and also the prevailing market price referred to in clause (30A) of section 2 of such goods, the authority referred to in sub-rule (2) shall, for the purpose of imposition of penalty, pass a reasoned order, in writing, determining the fair market value referred to in clause (14A) of section 2, of such goods transported in contravention of the provisions of section 73 and where such goods are not available for seizure under sub-section (1) of section 76, and impose a penalty on such person or transporter in accordance with the provisions of section 79:

Provided that where no prevailing market price in respect of such goods is available and where such goods are not available for seizure under sub-section (1) of section 76, the authority referred to in sub-rule (2) shall, after causing necessary enquiry and considering the document and evidence including the catalogue showing retail sale price referred to in clause (a) of sub-rule (3) in respect of such goods that may be produced, pass a reasoned order, in writing, determining the fair market value, as referred to in clause (14A) of section 2, of such goods transported in contravention of the provisions of section 73:

Provided further that where the fair market value, determined under this sub-rule, of such goods is found to be lower than the aggregate retail price of such goods as declared under clause (b) of sub-rule (3), the aggregate retail price of such goods as declared under clause (b) of sub-rule (3) shall be deemed to be the fair market value :

Provided also that in determining the fair market value of such goods, the authority referred to in this sub-rule shall take into account—

(a) the cost of transport of such goods; (b) tax, duty or any other amount charged in respect of such goods; (c) the amount of profit likely to be earned on sale of such goods in West Bengal,

which are normally added by a seller to the cost of the goods in fixing the sale price of the goods.”;

(C) after sub-rule (6), *insert* the following *Explanation*:—

‘*Explanation.*—For the purpose of this rule, the word “transporter” includes carrier or transporting agent.’;

(iv) in rule 128,—

(A) in sub-rule (1),—

(I) for the words, letters, figures and brackets “ the Deputy Commissioner, Assistant Commissioner or Sales Tax Officer, as the case may be, referred to in clause (a) or clause (b) of sub-rule (2) of rule 121”, *substitute* the words, letters, figures and brackets “ the Deputy Commissioner, Assistant Commissioner or Sales Tax Officer, as the case may be, referred to in clause (a) or clause (b) of sub-rule (2) of rule 121, or the Deputy Commissioner, Assistant Commissioner or Sales Tax Officer, as the case may be, at the last checkpost, or the Deputy Commissioner, Assistant Commissioner or Sales Tax Officer, as the case may be, authorised by the Commissioner under clause (c) of rule 120.”;

- (II) for the words and figures “such transporter in Form No. 64”, *substitute* the words and figures “such transporter a notice in Form No. 64”;
- (III) for sub-rule (3), *substitute* the following sub-rule:—

“(3) After hearing the transporter or person-in-charge of such goods vehicle and considering the documents produced by him, if the authority referred to in sub-rule (1) is satisfied that the transporter has contravened the provision of section 80, he shall, for the purpose of imposition of penalty, after considering the document and evidence that may be produced including the available copy of the invoice, consignment note or delivery note, issued by the consignor being carried by the transporter and also the prevailing market price referred to in clause (30A) of section 2 of such goods, pass a reasoned order, in writing, determining the fair market value referred to in clause (14A) of section 2, of the goods transported in contravention of section 80, and impose a penalty on such transporter in accordance with the provision of section 80:

Provided that where no prevailing market price in respect of such goods is available, the authority referred to in sub-rule (1) shall, after causing necessary enquiry and considering the document and evidence that may be produced including the available copy of invoice, consignment note or delivery note, issued by the consignor, being carried by the transporter, pass a reasoned order, in writing, determining the fair market value as referred to in clause (14A) of section 2, of the goods transported in contravention of the provisions of section 80:

Provided further that where the fair market value, determined under this sub-rule, of such goods is found to be lower than the value according to the available copy of the invoice, being carried by the transporter, the value according to the available copy of the invoice shall be deemed to be the fair market value:

Provided also that in determining the fair market value of such goods the authority referred to in this sub-rule shall take into account—

- (a) the cost of transport of such goods; (b) tax, duty or any other amount charged in respect of such goods; (c) the amount of profit likely to be earned on sale of such goods in West Bengal,

which are normally added by a seller to the cost of goods in fixing the sale price of the goods.”;

(9) in CHAPTER XIV,—

(a) in PART I,—

(i) in rule 138, in sub-rule (2),—

- (A) in clause (a), in sub-clause (v), for the words “penalty and interest”, *substitute* the words “penalty, late fee and interest”;
- (B) in clause (b), in sub-clause (i), for the words “penalty and interest”, *substitute* the words “penalty, late fee and interest”;

(ii) in rule 139,—

(A) in sub-rule (1),—

- (I) in clause (a), for the words “penalty or interest”, *substitute* the words “penalty, late fee or interest”;
- (II) in clause (b), after the words “or order of determination of interest”, *substitute* the words, “order of determination of interest or order of determination of late fee”;

(B) in sub-rule (3),—

- (I) for the words “penalty, or interest”, *substitute* the words “penalty, late fee or interest”;
- (II) for the words “penalty, or interest”, *substitute* the words “penalty, late fee or interest”;

- 
- (iii) in rule 141,—
    - (A) in sub-rule (1), for the words “tax, penalty or interest”, occurring in four places, *substitute* the words “tax, penalty, late fee or interest”;
    - (B) in sub-rule (3), for the words “tax, penalty or interest”, *substitute* the words “ tax, penalty, late fee or interest”;
    - (C) in sub-rule (4), for the words “tax, penalty or interest”, occurring in four places, *substitute* the words “tax, penalty, late fee or interest”;
    - (D) in sub-rule (5), for the words “tax, penalty or interest”, occurring in two places, *substitute* the words “tax, penalty, late fee or interest”;
  - (b) in PART IV,—
    - (i) in rule 156A, in sub-rule (2), for the words “ interest or penalty”, *substitute* the words “interest, late fee or penalty”;
    - (ii) in rule 157,—
      - (A) in sub-rule (1), for the words “discharge in functions”, *substitute* the words “discharge its functions”;
      - (B) in sub-rule (2), for the words “penalty or interest”, *substitute* the words “penalty, late fee or interest”;
      - (C) in sub-rule (3),—
        - (I) for the words “penalty or interest”, *substitute* the words “penalty, late fee or interest”;
        - (II) in the *Explanation*, in clause (a), for the words “penalty or interest”, occurring in three places, *substitute* the words “penalty, late fee or interest”; and after the words and figures “determination made under section 50,”, *insert* the words, letter and figures “or late fee payable upon determination made under section 53A,”;
        - (III) in the *Explanation*, in clause (b), for the words “penalty or interest”, occurring in three places, *substitute* the words “penalty, late fee or interest”;
    - (iii) in rule 158, in the heading, for the words “ tax or interest”, *substitute* the words “tax, late fee or interest”;
  - (10) in CHAPTER XVI,—
    - (a) in rule 196, in clause (a), for the words “tax, penalty, interest or any other sum due”, *substitute* the words “tax, penalty, late fee, interest or any other sum due”;
    - (b) in rule 207, in sub-rule (1), in the TABLE,—
      - (i) for the words “interest or penalty” in column (3) against Sl. No. 2 in column (1), *substitute* the words “interest, late fee or penalty”;
      - (ii) for the words “interest or penalty” in column (3) against Sl. No. 4 in column (1), *substitute* the words “interest, late fee or penalty”;
      - (iii) for the words “interest or penalty” in column (3) against Sl. No. 5 in column (1), *substitute* the words “interest, late fee or penalty”;
  - (11) for FORM 3, *substitute* the following Form:—

**“THE WEST BENGAL VALUE ADDED TAX RULES, 2005.**

**FORM 3**  
**Certificate of Registration**  
*(See Rule 6)*

**Certificate of Registration Number**

--	--	--	--	--	--	--	--	--	--	--

**THIS IS TO CERTIFY THAT** ..... \*Proprietor/Partner(s)/Karta of a Hindu Undivided Family/Managing Director/Director/Secretary of Company/Trustee of a Trust, the details of the business carried on by whom are given below, has been registered as a dealer under section \*24(1)(a)/24(1)(b)/24A of the West Bengal Value Added Tax Act, 2003:–

- (1) Name and style of business: .....
- (2) Address of the principal place of business: .....
- (3) Constitution of the business: .....
- (4) Nature of business: .....
- (5) Class or classes of goods manufactured by the dealer (if any) in West Bengal: .....
- (6) Class or classes of goods imported by the dealer (if any) in West Bengal: .....
- (7) Class or classes of taxable goods the dealer purchases or intends to purchase for resale in West Bengal: .....
- (8) Address (es) of additional place (s) of business in West Bengal: 1. ....  
 2. .... 3. ....
- (9) Address (es) of warehouse(s) in West Bengal : 1. ....  
 2. .... 3. ....
- (10) Address (es) of factory/factories in West Bengal: 1. ....  
 2. .... 3. ....
- (11) The date of validity of the Certificate of Registration: .....

Date .....

.....  
*(Signature of the appropriate registering authority)*  
*(Full name in block letters).....*  
*(Designation).....*

**(SEAL)**

\*Strike out whichever is not applicable

**Note:** The above Certificate of Registration Number must appear on all  
 --Your Tax Invoices/Invoices/Cash memos/bills  
 --Your Returns furnished under the Act  
 --Your correspondences with the Commercial Taxes Directorate

In accordance with the provision of rule 9, the certificate of registration shall be kept and displayed at the principal place of business and a certified copy of the same shall be kept and displayed at every other place of business.”;

(12) in FORM 6,—

(a) under the heading “B. Information about seller.”,—

(i) for the entry in serial No. 4, *substitute* the following entry:—

“Amount (Assessed dues) outstanding on the date of sale or disposal:

Tax :	Rs.	
Penalty :	Rs.	
Interest :	Rs.	
Late fee:	Rs.	”;

(b) for the entry in serial No. 7, *substitute* the following :—

“Serial number/numbers and date/dates of the last tax invoice, invoice, bill or cash memorandum issued :”;

(13) in FORM 14,—

(a) for PART A, *substitute* the following:—

#### “PART A

Purchases of goods meant for \*\*direct use in business from dealers in West Bengal against tax invoices and determination of I.T.C.

		Amount (Rs.) A	I.T.C. Claimed (Rs.) (To be rounded off to the nearest rupee) B
1.	Purchases of goods exempt from tax		<b>Nil</b>
1a.	Purchases of goods specified in the NEGATIVE LIST appended to section 22		<b>Nil</b>
2.	Purchases of M.R.P. goods under section 16(4)	<i>See note 3</i>	<b>Nil</b>
3.	Purchases of goods taxable at the rate of 1%		
4.	Purchases of goods taxable at the rate of 4%		
5.	Purchases of goods taxable at the rate of 12.5%		
6.	Purchases of goods taxable at the rate of ..... % [under section 16(2)(c)]		
7.	Purchases from dealers paying tax at compounded rate		<b>Nil</b>
8.	Purchases of capital goods taxable at the rate of 4%	<i>See note 4</i>	
8a.	Purchases of capital goods taxable at the rate of 12.5%	<i>See note 4</i>	
8x.	Adjustment, if any, in respect of I.T.C. shown in column B (+/-)		
9.	<b>Total</b>		

(b) in PART B, for the second Table, *substitute* the following Table:—

		Amount (Rs.) A	Output tax (Rs.) (To be rounded off to the nearest rupee) B
	Break-up of turnover of sales arrived at item 19.		
20.	Sales exempt from tax under section 21		Nil
21.	Sales within the meaning of section 3 of the Central Sales Tax, 1956		Nil
22.	Sales in the course of *export/import/last sale preceding export within the meaning of section 5 of the Central Sales Tax Act, 1956		Nil
23.	Sales which are zero-rated under section 21A(1)	<i>Schedule AA</i>	Nil
24.	Sales through auctioneer or agent u/s 16(1)(c) read with rule 27(1)		Nil
25.	Other sales under section 16(1)(c) read with rule(s).....	<i>See note 6</i>	Nil
26.	Sales of M.R.P. goods under section 16(4) [Enclose Annexure A]	<i>See note 7</i>	
27.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 1%		
28.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 4%		
29.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 12.5%		
30.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of .....%		
30a.	Adjustment, if any, in respect of output tax shown in column B (+/-)		
31.	Output tax (26B+27B+28B+29B+30B+/-30aB)		

(c) in PART C, for item No. 44A, *substitute* the following item: —

		Amount (Rs.)
44A.	(a) Late fee payable under sub-section (2) of section 32.	
	(b) Late fee paid in appropriate Govt. Treasury.	
	(c) Late fee *payable/paid in excess [44A(a)—44A(b)/44A(b)—44A(a)].	

(d) after the words “Office seal” and “Signature of the Receiving Officer”, in the notes,—

(i) for item 4, *insert* the following item:—

“4. I.T.C. on capital goods is available on one instalment only.”;

(ii) after item 10, *insert* the following items in the same box:—

- 10a. If there is difference between the amount of tax on actual computation as shown in 3B, 4B, 5B, 6B, 8B and 8aB and the amount of I.T.C. claimed, the amount of difference may be shown in 8xB.
- 10b. If there is difference between the amount of tax on actual computation as shown in 26B, 27B, 28B, 29B and 30B and the amount of output tax payable, the amount of difference may be shown in 30aB.”;

(14) in FORM 14D, in PART C, for item No. 44A, *substitute the following item*:—

		Amount (Rs.)
44A.	(a) Late fee payable under sub-section (2) of section 32.	
	(b) Late fee paid in appropriate Govt. Treasury.	
	(d) Late fee *payable/paid in excess [44A(a)—44A(b)/44A(b)—44A(a)].	

(15) in FORM 15, for item No. 19A, *substitute the following item*:—

		Amount (Rs.)
19A.	(a) Late fee payable under sub-section (2) of section 32.	
	(b) Late fee paid in appropriate Govt. Treasury.	
	(d) Late fee *payable/paid in excess [19A(a)—19A(b)/19A(b)—19A(a)].	

(16) in FORM 20,—

- (a) in the heading, for the words, figures and brackets “Notice under sub-section (2) of section 41”, *substitute* the words, figures and brackets “Notice under sub-section (2) or sub-section (4) of section 41”;
- (b) for the word “Whereas—”, *substitute* the word “\*Whereas—”;
- (c) in the first paragraph,—
- (i) for the words “Upon scrutiny of the return”, *substitute* the words “\*Upon scrutiny of the return”;
- (ii) for the words “short payment of tax”, *substitute* the words “short payment of net tax or no payment of net tax”;
- (iii) for the words “any other reason ..... .”, *substitute* the words “any other reason, i.e., ..... or that the return furnished by you is not correct and complete and is not accompanied by all the documents as are required to be furnished along with such return in accordance with the provision of the Act and rules made thereunder.”;
- (d) in the second paragraph, for the words “Short payment of tax has been arrived as follows:”, *substitute* the words “\*Short payment of net tax has been arrived as follows:”;
- (e) in the third paragraph, for the words, letters and brackets “And, whereas, upon such scrutiny it appears that you have made short payment of interest of Rs. .... (in figures) Rupees ..... (in words)”, *substitute* the words, letters and brackets “\*And whereas, upon such scrutiny it appears that you have made short payment of interest of Rs. .... (in figures) Rupees ..... (in words).”;
- (f) after the third paragraph, *insert* the following paragraph:—
- “\*And, whereas, upon such scrutiny it appears that you have made short payment of late fee of Rs. .... (in figures) Rupees ..... (in words).”;

- (g) for the penultimate paragraph “You are, therefore, directed ..... in writing on or before the aforesaid date.”, *substitute* the following paragraph:—
- “\*You are, therefore, directed to \*rectify the mistake in the return and/or deposit the amount of Rs. .... (in figures) Rupees ..... (in words) as short payment or non-payment of admitted amount of net tax, interest or late fee into the appropriate Government Treasury by ..... (date) and thereafter to produce receipted copy of challan in proof of payment and/or furnish such information required for making the return correct and complete or to furnish the documents as are required to be furnished along with the return, before the undersigned not later than .....(date). However, if you intend to express your disagreement with the direction given in this notice, you are advised to submit the same in writing on or before the aforesaid date.”;
- (h) for the last paragraph, *substitute* the following paragraph:—
- “\*Please, note that in case of non-compliance on your part with the directions contained in the notice or for failure on your part to express your disagreement in writing adducing reasons for such disagreement with the directions contained in the said notice, action will be taken against you in accordance with the provision of sub-rule (3) of rule 52.”;
- (i) after the last paragraph, *insert* the following paragraphs:—
- “\*Whereas upon scrutiny of the return for the period \*Quarter/Month ending ..... as furnished by you, it is found that you have paid net tax, late fee or interest of Rs. .... (in figures) Rupees ..... (in words) in excess of the amount payable according to such return;
- \*You are hereby informed that in accordance with the provision of sub-rule (1A) of rule 40 you may adjust the said excess payment of Rs. .... (in figures) Rupees ..... (in words), as shown in this notice, with the amount of net tax, late fee or interest payable by you according to a return in respect of any subsequent period within the relevant year in respect of the return period of which this notice showing excess payment is issued.”;
- (17) in FORM 21, in the last paragraph, for the words “In the event of your failure to comply with the notice”, *substitute* the words, figures and brackets “In the event of your failure to comply with the notice and to furnish such information as required under sub-rule (5) of rule 54”;
- (18) in FORM 24,—
- (a) after the third paragraph, *insert* the following paragraph:—
- “Whereas you are liable to pay late fee under sub-section (2) of section 32, determination of late fee under section 53A has been made and accordingly you are to pay Rs. .... (in figures) Rupees ..... (in words) as late fee.”;
- (b) in the fourth paragraph,—
- (i) in item (viii), for the words and figures “Add penalty payable under section 46”, *substitute* the words and figures “Add: Penalty payable under section 45”;
- (ii) after item (ix), *insert* the following item:—
- “(ixa) Add: Late fee payable  
under section 53A Rs. ....”;
- (iii) in item (x), for the word, figures and brackets “Total (vii) + (viii) + (ix)”, *substitute* the word, figures and brackets “Total (vii) + (viii) + (ix) + (ixa)”;
- (iv) in the penultimate paragraph, for the words “make payment of the overdue net tax”, *substitute* the words, “make payment of the overdue net tax and also interest and late fee”;



(19) in FORM 25, in the first paragraph,—

- (a) in item (c), for the words “net tax in deficit”, *substitute* the words “net tax or interest or late fee in deficit”;
- (b) in item (fa), for the letters and brackets “(fa)”, *substitute* the letters and brackets “\*(fa)”;
- (c) in item (fb), for the letters and brackets “(fb)”, *substitute* the letters and brackets “\*(fb)”;
- (d) in item (g), for the words “as tax”, *substitute* the words “as net tax or interest or late fee”;

(20) in FORM 27,—

- (a) in the heading, for the words, figures and brackets “sub-section (1) of section 46”, *substitute* the words, figures, letter and brackets “sub-section (2) of section 46, late fee determined under section 53A”;

- (b) after the third paragraph, *insert* the following paragraph:—

“\* Whereas you are liable to pay late fee under sub-section (2) of section 32 in respect of the above-mentioned period(s), determination of late fee under section 53A has been made and accordingly, you are to pay Rs..... (in figures) Rupees ..... (in words) as late fee.”;

- (c) in the fourth paragraph, in the table,—

- (i) after item (ix) in the first column and the corresponding entry in the second column, *insert* the following item in the first column and the entry relating thereto in the second column :—

“(ixa) *Add*: Late fee

payable (if any)

Rs.....”;

- (ii) in the first column, in item (x), for the word, figures and brackets “TOTAL (vi) + (vii) + (viii) + (ix)”, *substitute* the word, figures and brackets “TOTAL (vi) + (vii) + (viii) + (ix) + (ixa)”;

- (iii) in the first column, in the penultimate box, after item (xiv) and the corresponding entry in the second column of the same box, *insert* the following item in the first column and the entry relating thereto in the second column :—

“(xv) *Less*: Late fee paid

Rs.....”;

- (iv) in the first column, in the last box, for the words and figures “\* Amount Due/paid in excess : (x) – (xi) – (xii) – (xiii) – (xiv)”, *substitute* the words and figures “\*Amount Due/paid in excess :

(x) – (xi) – (xii) – (xiii) – (xiv) – (xv)”;

- (d) in the fifth paragraph, –

- (i) for the word “,has”, *substitute* the word “as”;

- (ii) for the words “to produce”, *substitute* the words “and to produce”;

- (e) in the sixth paragraph, for the words “or interest”, *substitute* the words “,late fee or interest”;

(21) in FORM 28, –

- (a) in the heading, for the word “interest”, *substitute* the words “interest/late fee”;

- (b) after the third paragraph, *insert* the following paragraph :—

“Further, late fee amounting to Rs ..... (in figures) Rupees ..... (in words) under sub-section (2) of section 32 is payable by you.”;

- (c) in the fourth paragraph, —

- (i) after item (x), *insert* the following item :—

“(xa) *Add*: Late fee payable

Rs .....”;

- (ii) after item (xv), *insert* the following item :—

“(xvi) *Less*: Late fee paid

Rs .....”;

(22) in FROM 68,—

- (a) in serial No. 7, –

- (i) under the heading “(A) Your applicant has been assessed under \*section 45/section 46/section 48(1)/section 48 (2)—”, after the item e., *insert* the following item :—

“ea. Under section 53A determining late fee payable for the period mentioned above as :”;

- (ii) under the heading “(B) Your applicant’s admitted amount is given hereunder :”, after the item e., *insert* the following item :—  
“ea. Late fee determined under section 53A:”;
- (iii) under the heading “(C) Your applicant’s disputed amount is given hereunder:”, after the item e., *insert* the following item :—  
“ea. Late fee determined under section 53A:”;
- (b) in serial No. 11, in the TABLE,—
- (i) under the heading “A. Before the order mentioned in (10) is passed”, after the word “Penalty”, *insert* the words “Late fee”;
- (ii) under the heading “B. After the order mentioned in (10) is passed”, after the word “Penalty”, *insert* the words “Late fee”;
- (c) in the penultimate paragraph, for the words “tax and interest”, *substitute* the words “tax, late fee and interest”;
- (d) in the last paragraph under the heading “Verification”, for the words “tax, interest”, *substitute* the words “tax, interest, late fee”.
2. In this notification, in paragraph 1,—
- (a) clause (2)(c), clause (2)(d), clause (6)(d)(vi)(A)(III), clause (6)(e)(i)(c), clause (7)(a)(i), clause (7)(b)(iii), clause (7)(b)(iv), clause (7)(c)(i)(A), clause (7)(c)(i)(D), clause (7)(c)(ii), clause (8)(a)(ii), clause (8)(b)(i)(B), clause (8)(c)(ii)(C), clause (8)(c)(iii)(C), clause (8)(c)(iv)(A), clause (9)(b)(ii)(A), clause (12)(b), clause (18)(b), clause (19)(a)(ii) and clause (19)(a)(iii) shall be deemed to have come into force with effect from the 1st day of April, 2005;
- (b) clause (20)(d) shall be deemed to have come into force with effect from the 20th day of February, 2006;
- (c) clause 6(b)(iii)(B) and clause (17) shall be deemed to have come into force with effect from the 1st day of October, 2006;
- (d) clause (5)(b)(i)(A) and clause (5)(b)(i)(B) shall be deemed to have come into force with effect from the 29th day of October, 2007;
- (e) clause (5)(b)(ii)(A), clause (5)(d)(ii)(B)(i) and clause (5)(d)(ii)(B)(ii) shall be deemed to have come into force with effect from the 1st day of December, 2007;
- (f) clause (6)(b)(ii) shall be deemed to have come into force with effect from the 1st day of January, 2008;
- (g) clause (2)(a), clause (3)(a), clause (3)(b), clause (3)(c), clause (3)(d), clause (5)(e)(i), clause (6)(b)(iii)(A), clause (8)(b)(i)(A), clause (8)(b)(ii), clause (8)(b)(iii), clause (8)(c)(i), clause (8)(c)(ii)(A), clause (8)(c)(ii)(B), clause (8)(c)(iii)(A), clause (8)(c)(iii)(B) and clause (8)(c)(iv)(B) shall be deemed to have come into force with effect from the 1st day of April, 2008;
- (h) clause (13)(a), clause (13)(b) and clause (13)(d) shall be deemed to have come into force with effect from the 1st day of July, 2008;
- (i) clause (11) shall come into force with effect from the 1st day of September, 2008;
- (j) clause (2)(b), clause (2)(e), clause (5)(c), clause (6)(d)(v)(A), clause (7)(b)(i), clause (7)(b)(ii), clause (7)(c)(i)(B), clause (7)(c)(i)(C), clause (7)(c)(iii) and clause (16) shall come into force with immediate effect; and
- (k) the remaining provisions, save as otherwise provided, shall be deemed to have come into force with effect from the 1st day of April, 2007.

By order of the Governor,

N. C. BASAK,

*Dy. Secy. to the Govt. of West Bengal.*