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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. 1184-F.T.- the 14th day of July, 2014.— In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in CHAPTER III, after rule 4, insert the following rule:—

"4A. Application for registration by electronic means and issue of certificate of registration thereon.— The provisions of rule 5A and rule 6A of the West Bengal Value Added Tax Rules, 2005, shall, in so far as they are not inconsistent with the provisions of the West Bengal Sales Tax Act, 1994 and the rules framed thereunder, *mutatis mutandis*, apply in respect of any application, for registration under section 26 or section 27.";

(2) in CHAPTER XII, in PART III, in rule 168, *omit* sub-rule (3);

(3) in CHAPTER XV, — (a) in PART I, —

(i) in rule 211, in sub-rule (1), for the words, figures and letters "in the manner as laid down in rule 215, rule 215A or rule 215B", *substitute* the words, figures and letters "in the manner as laid down in rule 215, rule 215A, rule 215B or rule 215D";

(ii) in rule 212, in sub-rule (1), for the words, figures and letters "in the manner as laid down in rule 215, rule 215A or rule 215B", *substitute* the words, figures and letters "in the manner as laid down in rule 215, rule 215A, rule 215B or rule 215D";

(iii) in rule 213, in sub-rule (1), for the words, figures and letters "in the manner as laid down in rule 215 or rule 215A or rule 215B", *substitute* the words, figures and letters "in the manner as laid down in rule 215, rule 215A, rule 215B or rule 215D";

(iv) after rule 215C, *insert* the following rule:—

"215D. Waybills to be obtained by registered dealers, etc electronically.— The provisions of rule 110A, rule 110B and rule 110C of the West Bengal Value Added Tax Rules, 2005, as may be applicable, shall, in so far as they are not inconsistent with the provisions of the West Bengal Sales Tax Act, 1994 and the rules framed thereunder, *mutatis mutandis*, apply in respect of selection of registered dealers for issue of forms of waybills in electronic form, in making application for such forms by them and for issue of forms of waybills in electronic form and its generation electronically by a dealer not registered under the Act or by a casual dealer or by any other person.";

(b) in PART II, for rule 223, *substitute* the following rule:—

"223. Manner of making declaration by a transporter for the purpose of transporting goods in a goods vehicle through West Bengal and production of declaration before the prescribed authority.— The provisions of rule 121 of the West Bengal Value Added Tax Rules, 2005 shall, in so far as they are not inconsistent with the provisions of the West Bengal Sales Tax Act, 1994 and the rules framed thereunder, *mutatis mutandis*, apply for the purpose of sub-section (1) of section 72.".

2. This notification shall come into force with effect from the 15th day of July, 2014.

By order of the Governor,

ANURAG SRIVASTAVA, IAS
Jt. Secy. to the Govt. of West Bengal.