



Gazette

Kolkata

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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. 1236–F.T., the 29th day of July, 2025.— In exercise of the power conferred by section 15 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999), as subsequently amended, the Governor is pleased hereby to make with effect from the Eighteenth day of July, 2025 the following amendments in the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999, issued vide this Department Notification No. 1749-F.T. dated the 16th day of June, 1999, as subsequently amended (hereinafter referred to as the said rules):-

Amendments

In the said rules, -

- (1) in rule 2,
 - (i) in clause (a), for the words, letters and figures "the 10th day of February, 2023", wherever they occur, *substitute* the words, letters and figures "the 31st day of March, 2025",
 - (ii) in clause (bb), for the words, letters and figures "the 10th day of February, 2023", *substitute* the words, letters and figures "the 31st day of March, 2025",
- (2) in sub-rule (1) of rule 3, for the words and letters and signs "the website of the Directorate of Commercial Taxes, West Bengal, i.e., www.wbcomtax.gov.in:", *substitute* the words, letters and signs "the website of the Directorate of Commercial Taxes, West Bengal, i.e., www.comtax.wb.gov.in.",
- (3) in rule 4,
 - (i) for clause (j) of sub-rule (1), *substitute* the following clause:
 "(j) particulars of any amount of tax, penalty, late fee or interest in dispute deposited or paid or recovered before making the application under section 5 but prior to the date of commencement of the West Bengal Sales Tax (Settlement of Dispute) (Amendment) Act, 2025;";

- (ii) in the second proviso to sub-rule (2), for the words, letters and figures "the 10th day of February, 2023", wherever they occur, *substitute* the words, letters and figures "the 31st day of March, 2025";
- (4) for Form 1, substitute the following Form:-

"THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE)

RULES, 1999

FORM 1

Application for settlement of arrear tax, interest, late fee or penalty in dispute under section 5 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

(See rules 3 & 4)

	Reference No. generated from the website of the Directorate of Commercial Taxes, West Bengal		
	Name of the office where the case is pending on or before 31.03.2025		
То			
	[the Designated Authority]		
offic eligi of 19	proprietor/ partner/ karta/ per/ President/ Secretary/ legal heir/ successor/ assignee or ble under section 4, or section 4A, of the West Bengal Sales To 1999), hereby apply for settlement of arrear tax, interest, late the prelevant particulars are furnished below:	nominee, myself or on behalf of an app ax (Settlement of Dispute) Act, 1999 (West	licant, being t Ben. Act IV
1.	Name of the applicant (name of the proprietor / partner / company / society, etc.)		
2.	Trade name of the business		
3.	Address of the principal place of business		
4.	Postal address at which communication may be made		
5.	E-mail id to which notices/ communications may be sent		
6.	Mobile number to which communications may be sent		
7.	Act under which the case is pending		
8.	Registration Certificate Number under the relevant Act, if any		
9.	(a) Period of the case in respect of which the application is made	From: DDMMYYYY To: DDMMY	YYY
	(b) Case No./memo. No./order No., if any and date, if any		
	(c) Certificate No. & date of a case referred to CO/TRO		
	(d) Amount payable as per order or notice of demand or as payment of tax, penalty, late fee or interest, as the case		posing,

10. Calculation of remaining balance of tax in dispute owing to non-furnishing or non-production of certificate or declaration prescribed under the relevant Act [Sec. 7(1)(a)(i) of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999]

Sl. No.	Provision of relevant	Full rate of tax	Turnover of sale /	Applicable differential	Remaining balance of			
NO.	Act/ rule	(%)	purchase/	purchase/	purchase/	purchase/	rate of tax in	amount of
			CTP involved	CTP relating	CTP for	CTP not yet	absence of	tax in
			in claim	to arrear tax	which	supported by	declarations /	dispute (₹)
			under the	for which	declarations/	declarations/	certificates	(7×8)
			relevant	Forms/	certificates	certificates	(%)	
			provision (₹)	Certificates	received till	(₹)		
				were not	date of			
				produced in	application			
				assessment,	(₹)			
				appeal etc.				
				(₹)				
(1)	(2)	(3)	(4)	(5)	(6)*	(7)	(8)	(9)
							Total :	

* Details of declarations / certificates, not produced earlier before any authority, in possession on the date of application shall be furnished with this Form 1 in the Format given in Annexure-1

11. Coi	Amount in (₹)		
1	A. Computation of arrear tax/penalty/late fee/interest in dispute (other than Entry tax)		
(i)	Tax admitted in return or in writing		
(ii)	Remaining balance of tax in dispute which is solely owing to non-furnishing or non-production of any certificate or declaration [Total of Table 10(9)]		
(iii)	Less any deposit made/any amount already paid/any amount already recovered before commencement of the West Bengal Sales Tax (Settlement of dispute) (Amendment) Act, 2025 relating to (ii) above		
(iv)	Arrear tax in dispute which is solely owing to non-furnishing or non-production of any certificate or declaration [(ii) - (iii)]		
(v)	Any other tax in dispute not covered in (ii) above		
(vi)	Less any deposit made/any amount already paid/any amount already recovered before commencement of the West Bengal Sales Tax (Settlement of dispute) (Amendment) Act, 2025 relating to (v) above		
(vii)	Arrear tax in dispute not covered in (iv) above [(v) - (vi)]		
(viii)	Any late fee in dispute (other than Entry tax)		
(ix)	Less any deposit made/any amount already paid/ any amount already recovered before commencement of the West Bengal Sales Tax (Settlement of dispute) (Amendment) Act, 2025 relating to (viii) above		
(x)	Arrear late fee in dispute (other than Entry tax) [(viii) - (ix)]		
(xi)	Any interest in dispute for non-payment of tax (other than Entry tax)		
(xii)	Less any deposit made/any amount already paid/ any amount already recovered before commencement of the West Bengal Sales Tax (Settlement of dispute) (Amendment) Act, 2025 relating to (xi) above		

(xiii) Arrear interest in dispute (other than Entry tax) [(xi) - (xii)]	
(xiv) Any penalty in dispute for non-payment or delayed payment of admitted tax or for non- furnishing of return (other than Entry tax)	
(xv) Less any deposit made/any amount already paid/ any amount already recovered before commencement of the West Bengal Sales Tax (Settlement of dispute) (Amendment) Act, 2025 relating to (xiv) above	
(xvi) Arrear penalty in dispute for non-payment or delayed payment of admitted tax or for non- furnishing of return (other than Entry tax) [(xiv) - (xv)]	
(xvii) Any penalty in dispute other than covered under (xiv) above or Entry tax	
(xviii) Less any deposit made/any amount already paid/ any amount already recovered before commencement of the West Bengal Sales Tax (Settlement of dispute) (Amendment) Act, 2025 relating to (xvii) above	
(xix) Arrear penalty in dispute other than (xvi) above or Entry tax [(xvii) - (xviii)]	
B. Computation of arrear tax/penalty/late fee/interest in dispute in respect of Entry tax	
(i) Any tax in dispute in respect of Entry tax	
(ii) Less any deposit made/any amount already paid before commencement of the West Bengal Sales Tax (Settlement of dispute) (Amendment) Act, 2025 relating to (i) above	
(iii) Arrear tax in dispute in respect of Entry tax [(i) - (ii)]	
(iv) Any late fee in dispute in respect of Entry tax	
 (v) Less any deposit made/any amount already paid before commencement of the West Bengal Sales Tax (Settlement of dispute) (Amendment) Act, 2025 relating to (iv) above 	
(vi) Arrear late fee in dispute in respect of Entry tax [iv) - (v)]	
(vii) Any interest in dispute in respect of Entry tax	
(viii) Less any deposit made/any amount already paid before commencement of the West Bengal Sales Tax (Settlement of dispute) (Amendment) Act, 2025 relating to (vii) above	
(ix) Arrear interest in dispute in respect of Entry tax [(vii) - (viii)]	
(x) Any penalty in dispute in respect of Entry tax	
(xi) Less any deposit made/any amount already paid before commencement of the West Bengal Sales Tax (Settlement of dispute) (Amendment) Act, 2025 relating to (x) above	
(xii) Arrear penalty in dispute in respect of Entry tax [(x) - (xi)]	
12. Particulars of the appeal / revision /review/ application pending -	
(a) The authority / forum / Court before which the appeal / revision / review / application is pending	
(b) Date of filing of the pending petition	
(c) The appeal / revision / review case No., if communicated	
(d) Matter No., if pending before Tribunal/Court	
(e) Date on which leave granted by Tribunal/Court as referred to in sub-section (1) of section 4A, if granted before filing this application.	
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13.	Amount payable for settlement of arrear tax in dispute (other than Entry Tax) and information abou
	arrear tax in dispute [amounts in (₹)]-

(A)	For arrear tax in dispute other than under entry tax [see	7(1)(a)(i)	& (i	i) of the	West Bengal	Sales	Tax
	(Settlement of Dispute) Act, 1999]						

(a) A	Amount of arrear tax in dispute-
(i) For non-furnishing or non-production of declarations or certificates [item 11A (iv)] [sec. 7(1)(a)(i)]
(ii) For other reasons [item 11A(vii)] [sec.7(1)(a)(ii)]
(b) Total amount of arrear tax in dispute other than under entry tax [(i) +(ii)]
(c) Amount payable for settlement: 15% of (b) above

(B) Tax admitted in return or in writing [Sec. 7(1)(a)(ia) of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999]

(i) Amount of arrear tax admitted in return or in wr	ting [11A(i)]
(ii) Less: Amount of admitted tax already paid, if an	y
(iii) 100% of the Amount of arrear admitted tax due	[(i) -(ii)]

(C) Total amount payable for settlement of arrear tax in dispute other than Entry Tax

Total amount to payable for settlement [Total of Table: 13(A)(c) + 13(B)(iii)]

14. Information about arrear tax in dispute relating to Entry Tax and amount payable for settlement [Sec. 7(1)(aa)(i) of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999]

(a)	Total amount of arrear tax in dispute under Entry Tax [11B(iii)] [₹]	
(b)	Amount payable for settlement: 75% of arrear tax in dispute as in (a) above [₹]	

15. Information relating to arrear penalty in dispute and amount payable for settlement

[Sec. 7(1)(ac) of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999]

(a)	Arrear penalty in dispute as referred to in section $2(1)(a)(iii)$ [other than penalty referred to in sec. $7(2)(c)$] [11A(xix)] [$\overline{\xi}$]	
	referred to in sec. 7(2)(c)] [117(xix)] [1]	
(b)	Amount payable for settlement [2% of (a) above, or rupees fifteen thousand, whichever is lower] [(₹)]	

16. Total amount payable for settlement of arrear Tax and Penalty:-

	Tax (₹)	Penalty (₹)
Total Amount payable for settlement [13(C) / 14(b) / 15(b)]		

17. Details of payment/deposit/recovery of tax, penalty, late fee or interest made prior to the date of commencement of the West Bengal Sales Tax (Settlement of dispute) (Amendment) Act, 2025 relevant for calculation of arrear tax, penalty, late fee or interest in dispute:-

Payment made before application for settlement of dispute relating to-	Tax (₹)	Penalty (₹)
(a) Payment made acting upon the impugned demand notice, computation sheer order, or notice intimating the non-payment of tax, interest, late fee or penalty		
(b) Payment/deposit made subsequently for filing the appeal / revision petition as in Sl. No. 12 (including payments which are not shown in demand notice)		
(c) Amount recovered by any authority, if any		
(d) Any amount already paid or deposited in terms of any order passed by any court or tribunal		

Note: Evidence of the above payment/deposit/recovery to be submitted.

18.	Details of payment(s) made on and	I from the date of commencement of the West Bengal Sal	es Tax
	(Settlement of dispute) (Amendment)	Act, 2025 for making this application for settlement of dis	pute:-

GRN / Challan No.	Date	Bank	Branch	Peri	od	Amou	nt (₹)
				From	То	Tax	Penalty
	•		•	•	Total		

(1), Documents attached (1 at in box)	(19)	Documents	attached	(Put	in	box):-
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Act.

(a)	Copy of notice/order/communication relating to the proceeding pending	
(b)	Copy of order against which appeal/revision/review filed and the relevant demand notice	
	AND	
	Copy of appeal/revision/review petition before authority/application before Tribunal/ Court	
	AND	
	Receipt of filing of appeal/revision/review/application	
(c)	Copies of the payment documents in respect of serial 17 and serial 18 above	
(d)	Copy of the order of Tribunal/Court granting the leave u/s 4 A of the Act, if any	
(e)	Statement of declarations/certificates in Annexure-1 received as referred to in section 7(l)(a)(i) of the Act [mandatory for Table 10]	
(f)	Declaration to the effect that the applicant is not in possession of any Notice/Order / Demand Notice in respect Entry Tax (Annexure 2), if applicable	
(g)	Copy of notice/order intimating for payment of tax, penalty, late fee or interest	
(h)	Copy of notice issued in proceeding proposing payment of tax, penalty, late fee or interest	

VERIFICATION

I,, solemnly declare that to the best of my

knowledg	ge and belief—
(a)	the particulars and information given in this application are correct and complete;
(b)	the amount of arrear tax, penalty, late fee or interest in dispute shown hereinabove are truly stated and relate to the relevant period as mentioned in this application;
(c)	no proceeding for prosecution has been instituted against me/applicant for any offence under any of the provisions of the relevant Act for the relevant period; and

(d) I / the applicant am/ is not otherwise ineligible for making this application in terms of the provisions of the

Date :	(Signature):
Place:	(Name of the signatory in full):
	(Status in relation to the applicant):

Annexure 1

Format for details of declarations / certificates, not produced earlier before any authority, in possession on the date of application

[See rule 4(1)(1) of the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999]

Sl. No.	Type of Declaration Form/ Certificate	No. of Declaration Form/ Certificate	Date of issue	Name of the Purchaser	R.C. number of the	Turnover of sale/ purchase/ CTP covered	Rate of tax

(Add Row, if required)	
Date:	(Signature):
Place:	(Name of the signatory in full):
	(Status in relation to the applicant):

Annexure 2

Information relating to the West Bengal Tax on Entry of Goods into Local Arrears Act, 2012

[See rule 4(1)(m) of the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999]

Sl. No.	Particulars	Amount (₹)
1.	Turnover of import of specified goods	
2.	Deduction as per rule 7 of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012	
3.	Taxable turnover of import on which tax is payable	
4.	Tax payable [1 % of 3]	
5.	Less: tax paid by the applicant as evident from challan produced (excluding any amount paid for settlement)	
6.	Tax remaining unpaid by the applicant [4-5]	
7.	75% of remaining unpaid tax as per 6 above	

The above particulars are true and correct to the best of my knowledge and belief.

Date:	(Signature):
Place:	(Name of the signatory in full):
	(Status in relation to the applicant):

By order of the Governor,

MALAY GHOSH, IAS

OSD & Ex-Officio Secretary
to the Government of West Bengal.