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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

No. 1281-F.T.

Kolkata, the 30th August, 2011.

RESOLUTION

In *ab initio* annulment of this department resolution no.789- F.T. dated the 1st June, 2011 published at pages 1 to 3 of the PART I of the Kolkata Gazette, Extraordinary, of 1st June, 2011, the Governor is pleased hereby to make the following amendments in this department resolution No. 483-F.T., dated the 31st March, 2010, published at pages 1 to 10 of Part I of the *Kolkata Gazette, Extraordinary*, of 31st March, 2010 (hereinafter referred to as the said resolution) :—

Amendments

In the said resolution, —

- (1) (i) in paragraph 1, in sub-paragraph (1), and in the heading of FORM I, for the words “Assistance to Industrial Units”, *substitute* the words “Assistance to Industrial Enterprises”;
- (ii) In paragraph 1, in sub-paragraph (2) for the words, figures and letters “till the 31st day of March, 2010.”, *substitute* the words, figures and letters “till the 31st day of March, 2012.”.
- (2) in paragraph 2, —
 - (a) for clause (h), *substitute* the following clause :

‘(h) “micro or small enterprise” means a micro enterprise or a small enterprise classified as such under sub-clause (i) or (ii) respectively of clause (a) of sub-section (1) of section 7 of the Micro, Small and Medium Enterprises Development Act, 2006 which has filed a memorandum as referred to in Chapter III of the said Act;’
 - (b) for clause (q), *substitute* the following clause :

‘(q) “enterprise”, when used without the immediate company of the words ‘micro’ or ‘small’, means a manufacturing unit established in the State and owned by a dealer in the State claiming assistance under this Scheme;’

(3) for paragraph 3, *substitute* the following paragraph :

“3. Entitlement to industrial promotion assistance:- A registered dealer, —

- (a) who manufactures in West Bengal in his micro or small enterprise, goods specified in column (2) of Schedule A or Schedule B shall be entitled to a payment of a sum equal to such *per centum*, as specified in column (3) of such Schedule against such goods, of the amount of the Value Added Tax and the Central Sales Tax paid by him for any quarter or part thereof under the Value Added Tax Act and the Central Sales Tax Act respectively where such quarter or part thereof commences on or after 1st day of January, 2010,
- (b) who manufactures in West Bengal hosiery goods of any variety or description, shall be entitled to a payment of a sum equal to such *per centum*, as is specified in column (3) of Schedule B against serial No. 23 in column (1), of the amount of Value Added Tax and the Central Sales Tax paid by him for any quarter or part thereof under the Value Added Tax Act and the Central Sales Tax Act respectively where such quarter or part thereof commences on or after 1st day of January, 2010, or
- (c) who manufactures refined vegetable oil in his micro or small enterprise located in the districts of Murshidabad, Birbhum, Purulia, Bankura, Malda, Coochbehar, Uttar Dinajpur, Dakshin Dinajpur, Jalpaiguri, Darjeeling or Paschim Medinipur, shall be entitled to a payment of a sum equal to seventy-five *per centum* of the amount of Value Added Tax and the Central Sales Tax paid by him for any quarter or part thereof under the Value Added Tax Act and the Central Sales Tax Act respectively where such quarter commences on or after 1st day of January, 2010,

as industrial promotion assistance, in respect of sale of goods referred to in clause (a) or (b), or clause (c) in West Bengal or in the course of interstate trade or commerce within the meaning of section 3 of the Central Sales Tax Act, from any place in the State of West Bengal:

Provided that where a registered dealer has not manufactured in his enterprise any goods specified in Schedule A or Schedule B, for any reason whatsoever, for a continuous period exceeding fifteen days, notwithstanding anything contained elsewhere in this Resolution, such dealer shall not be entitled to payment of any sum as IPA under this Scheme in respect of such enterprise for such goods for the period from the first day of the quarter, during which there was discontinuance of manufacturing activity in such enterprise, up to the date immediately preceding the date on which such dealer again commences manufacturing of such goods in such enterprise :

Provided further that the payment of assistance to a registered dealer under this Scheme in respect of any enterprise for any period prior to the period referred to in the first proviso, notwithstanding that he is entitled to such assistance, shall remain suspended during the period starting from the date of discontinuance of production in the said enterprise till the date of resumption of production in such enterprise:”

(4) in paragraph 3 so substituted, after the second proviso, *add* the following proviso :

“Provided also that a dealer shall not be entitled to payment of any sum as IPA under this Scheme unless the Value Added Tax and the Central Sales Tax paid by him for the return periods commencing from the 1st day of July, 2011 are paid electronically in the manner as referred to in sub-rule (5) of rule 43 of the West Bengal Value Added Tax Rules, 2005.”;

(5) in paragraph 5,—

- (a) in sub-paragraph (vii), *omit* the words ‘by a “not negotiable account payee” cheque drawn in favour of the dealer or’,
- (b) in sub-paragraph (viii), for the words, brackets and figure ‘the cheque referred to in sub-paragraph (vii)’, *substitute* the words ‘a cheque’;

(6) for the word ‘unit’, ‘units’ or ‘unit(s)’, wherever, except in the second line of sub-paragraph (iii) of paragraph 5, any of them occur in the said Scheme without the expression ‘SSI’ immediately preceding, *substitute* the word ‘enterprise’, ‘enterprises’ or ‘enterprise(s)’ respectively;

- (7) in the second line of sub-paragraph (iii) of paragraph 5, for the word 'unit', *substitute* the 'Unit';
 - (8) for the words 'Small Scale Industrial Unit' as used in the heading of Schedule-A and of Schedule-B, *substitute* the words 'micro or small enterprise';
 - (9) in FORM I, —
 - (a) in item 2, *omit* the words and symbol 'the cheque will be deposited/';
 - (b) in item 3, for sub-item (d), *substitute* the following sub-item :

“(d) Memorandum No. of micro or small enterprise filed by the dealer and date thereof.”;
 - (c) in the penultimate paragraph, *omit* the words and symbols 'I would like issuance of a cheque in my favour/*';
 - (10) in FORM I, in the declaration clause, for the expression “SSI unit”, *substitute* the words “micro or small enterprise”.
2. in this notification, in the first paragraph,—
- (1) clause (i) of sub-paragraph (1), sub-paragraph (2), sub-paragraph (3), sub-paragraph (6), sub-paragraph (7), sub-paragraph (8) and sub-paragraph (10) shall be deemed to have come into force with effect from the 1st day of January, 2010,
 - (2) clause (ii) of sub-paragraph (1) shall be deemed to have come into force with effect from the 1st day of April, 2011,
 - (3) Sub-paragraph (4), Sub-paragraph (5) and sub-paragraph (9) shall come into force with effect from 1st day of July, 2011 and shall govern the return or returns only for the period or periods which commences on or after 1st day of July, 2011.

ORDER

Ordered that the resolution be published in the *Kolkata Gazette* for general information.

Ordered also that copies of the resolution be sent to all departments of the State Government, Ministry of Finance, Department of Revenue, Government of India, the Principal Accountant of General, West Bengal, the Commissioner of Commercial Taxes, West Bengal and the Commissioner of Sales Tax, West Bengal.

By order of the Governor,

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