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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. 1297-F.T.—the 6th August, 2012.— In exercise of the powers conferred by sub-section (3), sub-section (4), and sub-section (5), of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to make the following amendments in the Central Sales Tax (West Bengal) Rules, 1958, as subsequently amended (hereinafter referred to as the said rules) :—

Amendments

In the said rules,—

- (1) in rule 8D, in sub-rule (1), for the words “tax payable by such dealer under this Act”, *substitute* the words, figures “tax payable by such dealer under this Act in respect of sales of goods taxable under the West Bengal Value Added Tax Act, 2003”;
- (2) after rule 8D, *insert* the following rule :—

“8E. Special provision for submission of online return in Form e-Sahaj.— (1) A dealer who is required to submit a return for any period starting on or after the 1st day of October, 2012, under the West Bengal Value Added Tax Act, 2003, in Form e-Sahaj, shall, notwithstanding the provisions of rule 8, submit the return for that period under this Act in Form e-Sahaj, as prescribed under that Act, incorporating online process as available in the website of the Directorate of Commercial Taxes, i.e. www.wbcomtax.gov.in.

(2) The provisions of rule 34AC of the West Bengal Value Added Tax Rules, 2005, and rule 161A of the West Bengal Sales Tax Rules, 1995, shall, *mutatis mutandis*, apply in respect of submission of the return in Form e-Sahaj under this Act.

(3) All the Annexures to a return in Form 1 shall be deemed to have been prescribed for the purpose of a return in Form e-Sahaj under this Act and such an Annexure shall be required to be furnished along with a return in Form e-Sahaj wherever required.

- (c) for the word and letter "Annexure C", *substitute* the words "Annexure - SEZ (CST)";
 (d) for the word and letter "Annexure D", *substitute* the words "Annexure - REGD SALE";
 (e) for the word and letter "Annexure E", *substitute* the words "Annexure - REGD PURCHASE";
 (f) for the word and letter "Annexure F", *substitute* the words "Annexure -STOCK TRANSFER IN";
 (g) for Annexure G, *substitute* the following Annexure :—

"Annexure – SUBSEQUENT SALE

**Details of subsequent sales under sub-section (2) of section 6 of the
Central Sales Tax Act, 1956**

Return Period [DDM YYYY]										Registration Number														
From :					To :					Nature of Return [Put ✓]					Original					Revised				
Purchase Details										Sales Details														
Purchased from			Bill/Tax invoice / invoice		Description of goods		Amount	Sold to			Bill/Tax invoice / invoice		Description of goods		Amount	Document of Title (CN, RR, BL etc.)		Rate of tax on intra-state sale of the goods in West Bengal	Remarks					
Name	State	TIN	No.	Date	Item	Qty.	(*)	Name	State	TIN	No.	Date	Item	Qty.	(*)	No.	Date	%						
Total:—							Total:—																	

(5) in Form 4V.—

(A) in the heading, for the words and figures "the West Bengal Sales Tax Act, 1994", *substitute* the words, figures and brackets "the West Bengal Sales Tax Act, 1994, or *Computation Sheet showing amount of tax, interest, or late fee quantified upon audit under section 43(3) of the West Bengal Value Added Tax Act, 2003, read with section 9(2) of the Central Sales Tax Act, 1956";

(B) for the first paragraph, *substitute* the following paragraph :—

"In continuation of notice in Form 3V/ *Form 21 under section 43 of the West Bengal Value Added Tax Act, 2003, issued to you on / *With reference to your petition of appeal /revision / review, you are hereby informed that upon *assessment/audit and / or *determination / computation / *on appeal / revision / review, for the aforesaid period the gross turnover, tax payable, etc., as mentioned against Sl. No. I to XI in col. (2) of the Table below have been *determined/computed for the amounts as specified in the corresponding entries in column (3) of the said Table :—";

(C) after the Table to the first paragraph, *insert* the following paragraph :—

"*You are hereby informed that in the event of your failure to pay the amount as shown in Sl. No. XI of the Table on or before the date as mentioned below, this Computation Sheet shall be treated as a notice of demand in accordance with section 9 of the Central Sales Tax Act, 1956, read with section 43(5A) of the West Bengal Value Added Tax Act, 2003, and in the event of conversion this Computation Sheet to a notice of demand as stated above, the last paragraph shall be applicable.".

2. In this notification, in paragraph 1, —

- (1) clause (2) shall be deemed to have come into force with effect from the 1st day of October, 2012;
 (2) remaining provisions shall be deemed to have come into force with effect from the 1st day of April, 2012.

By order of the Governor,

H. K. DWIVEDI,
Secy. to the Govt. of West Bengal.