





Gazette

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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.

- (4) All the provisions under these rules relating to submission of return for a return period in Form 1, shall, mutatis mutandis, be applicable in respect of submission of return for that period in Form e-Sahaj and any reference in these rules to a return in Form 1 and the corresponding rules shall be construed to include a reference to Form e-Sahaj for such purpose unless the context requires otherwise.":
- (3) in rule 9, after sub-rule (1). insert the following sub-rule:—
 - "(1A) Where audit under section 43 of the West Bengal Value Added Tax Act, 2003 for any period has been made in respect of any dealer, the computation sheet for that period in accordance with the provisions of section 9, read with sub-section (5A) of section 43 of the West Bengal Value Added Tax Act, 2003, shall be in Form 4V.";
- (4) in Form 1,—
 - (a) for Annexure A, substitute the following Annexure :—

"Annexure - STOCK TRANSFER OUT

Details of Branch Transfer or Consignment Transfer within the meaning of section 6A of the CST Act, 1956

[Statewise and Branchwise / Agentwise]

Return Per	iod [DDM	MYYYY		Registration Number								
	То			Nature of Return [Put ✓] Original Revis								
						Major group of	Rate of tax on intra-	Sl. No. of declaration				
whom transferred	transferee		No.	Date	Amount	commodity	the goods in	received				
	Name of the Branch/ Agent to whom	Name of the Branch/ Agent to whom	the Branch/ address of RC No. Agent to transferee (11 digit TIN)	Name of the Branch/ Agent to whom Full postal address of transferee (11 digit TIN) No.	Name of the Branch/ Agent to whom To: Name of the Branch/ Agent to whom Name of transferee (11 digit TIN) No. Nature of Particulars of Transferee's invoices issue invoices issue transferee (11 digit TIN)	Name of the Branch/ Agent to whom To: Nature of Return [Put] Nature of Return [Put] Particulars of Transfer invoices issued (11 digit TIN) No. Date Amount	Name of the Branch/ Agent to whom To: Nature of Return [Put ✓] Original	Name of the Branch/ Agent to whom transferred To: Nature of Return [Put ✓] Original Return [Put ✓]				

for Annexure B, substitute the following Annexure:—

"Annexure - PRE-EXPORT

Details of last sale preceding export out of India within the meaning of section 5 (3) of the Central Sales Tax Act, 1956

	Return Period	[DDM MY	YYY]		Regis						
From:		To:	Natur	e of Return [l	Put ✓ J	Original			Revised		
Part-I : Details	of the last sale	s preceding ex	port to registe	red deale	rs of o	ther States/Uni	ion Terri	tory			
Name of the State / Union Territory	Name of the registered dealer to whom sold	Full postal address	Purchaser's RC No. (11 digit TIN)	Total ar of sale of the peri	during	200	Total N invoi issu	ices	on ir sale good	e of tax atra-state e of the s in Wes agal (%)	in Form H

Part-II: Details of the last sales preceding export to registered dealers of West Bengal

Name of the registered dealer to whom sold	Full postal address	Total amount of sale during the period (*)	of	Total No. of tax invoices issued	Rate of tax on intra-state sale of the goods in West Bengal (%)	Form 12A/H

- (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 MYYYY]										F	Registration Number									
From: To:										1	Nature of Return [Put ✓] Original Revised								ed	
		P	urchas	e Deta	iils								5	Sales I	Details	0.				
Purchased from		Bill/Tax invoice / invoice		Description of goods		Amo- unt	Sold to		Bill/Tax invoice / invoice		Descrip- tion of goods		Amo- unt	Document of Title (CN, RR, BL etc.)		on intra-				
Name	State	TIN	No.	Date	Item	Qty.	(*)	Name	me State TIN No. 1		Date	Item	Qty.	(*)	No.	Date	0,	6		
					T	otal:-								Fotal:-						

(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.