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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. 1298-F.T.—the 6th August, 2012.— 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- XII,-
 - (a) in PART-I,—
 - (i) in rule 152, in sub-rule (1), for the words, figures and brackets "rule 153 or sub-rule (1) of rule 161, furnish returns quarterly in Form 25 within thirty days from the date immediately following the date of expiry of each quarter", *substitute* the words, figures and brackets "sub-rule (1) of rule 161 or rule 161A, furnish returns quarterly in Form 25 within the next English Calendar month from the date of expiry of each quarter";
 - (ii) omit rule 153;
 - (b) in PART-II,—
 - (i) in rule 161, in sub-rule (1) and sub-rule (2), for the words and figures "annually, quarterly or monthly, as the case may be under rule 152, rule 153", *substitute* the words and figures "quarterly or monthly, as the case may be under rule 152";
 - (ii) after rule 161, insert the following rule :-

"161A. 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 152, submit the return for that period under this Act in Form e-Sahaj 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 of rule 162 shall, *mutatis mutandis*, apply in respect of submission of return in Form e-Sahaj under this Act.
- (3) All the provisions under these rules relating to submission of return for a return period in Form 25, including the provisions of rule 152 relating to due date for submission of return in Form 25 for any return period and the provisions of rule 163 relating to due date for payment of tax for any tax period, 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 25 and the corresponding rules shall be construed to include a reference to Form e-Sahaj for such purpose, unless the context requires otherwise.";
- (iii) in rule 162, after sub-rule (3), insert the following sub-rule :-
 - "(4) Where a dealer claims deduction in terms of rule 159 of the sale price of goods returned, such dealer shall furnish Annexure Sales Return ST in the format given below along with the return furnished by him under rule 152 or rule 161A:—

"Annexure SALES RETURN – ST Annexure to return where deduction for amount refunded for sales return is claimed in terms of section 2 (40) of the West Bengal Sales Tax Act, 1994

| Return Period [DDM MYYYY] | | Registration Number | | |
|--|-------------------------|--------------------------------------|------------------------------------|--|
| From: To: | | Nature of Return [I | Put ✓] Original | Revised |
| Nature of intra-state sales of goods taxable | Aggregate of sale price | Amount of sales return/rejection (') | Net Sales Turnover [(2)–(3)] | Tax involvement in sales return/ rejection (') |
| (1) | (2) | (3) | (4) | (5) |
| (i) Sales of goods exempted u/s 24 | | | | |
| (ii) Other exempted sales | | | | |
| (iii) Sales of goods taxable @ 4% | | | | |
| (iv) Sales of goods taxable @ 17% | | | | |
| (v) Sales of goods taxable @ 25% | | | | |
| (vi) Sales of goods taxable @ 37% | | | | |
| (vii) Sales of MRP goods u/s 22D(1) | | | | |
| (viii) Sales of MRP goods u/s 22D(2) | | | | |
| (ix) Sales taxable @ % | | | | |
| (x) Other sales (specify) | | | | |
| Total | | | | |

PART []

- (c) in PART-III, omit rule 164;
- (2) in CHAPTER-XVIII. in rule 278, after sub-rule (2), insert the following sub-rules:—
 - "(3) Where a notice is required to be issued under any provision of the Act and these rules made thereunder and the concerned authority decides to issue such notice electronically with digital signature within the meaning of Information Technology Act, 2000 (21 of 2000), the notice may be issued under digital signature of such authority, or such other authority as may be authorised by the Commissioner for digitally signing notices on behalf of authorities of the Directorate of Commercial Taxes, West Bengal, for such purpose.
 - (4) Issue of any notice by the concerned authority under any provision of the Act and these rules using the digital signature of any other authority duly authorised by the Commissioner for such purpose, shall always be treated as a notice validly signed and issued under the Act and these rules.".
- 2. In this notification, in paragraph-I,
 - (1) clause (1)(b)(ii) shall come into force with effect from the 1st day of October, 2012;
 - (2) clause (1)(a), clause (1)(b)(i) and clause (1)(b)(iii) and clause (1)(c) shall be deemed to have come into force with effect from the 1st day of April, 2012;
 - (3) remaining provisions shall come into force with effect from the date of publication of this notification.

By order of the Governor,

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