


The



Kolkata **Gazette**

सत्यमेव जयते

Extraordinary
Published by Authority

SRAVANA 15]

MONDAY, AUGUST 6, 2012

[SAKA 1934

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,

(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.