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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. 1299-F.T.—the 6th August, 2012.— In exercise of the power conferred by section 114 of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), the Governor is pleased hereby to make the following amendments in the West Bengal Value Added Tax Rules, 2005, as subsequently amended (hereinafter referred to as the said rules) :—

Amendments

In the said rules.—

(1) in CHAPTER-VIII.—

(a) in PART-I, in rule 34, in sub-rule (5),—

(i) in clause (b), in Annexure B, in Part I,—

(A) in section 1, in the heading, for the words “Details of purchases of goods”, *substitute* the words “Details of purchases of taxable goods”;

(B) in section 2, in the heading, for the words “Purchases of goods”, *substitute*, the words “Purchases of taxable goods”;

(C) after section 2, *insert* the following :—

“Section 3 : Details of purchases of taxable goods from registered dealers within West Bengal not for direct use in business where such purchases during the return period exceeds rupees fifty thousand

Name of the registered dealer from whom goods were purchased	Full postal address	Seller's RC No. (11-digit TIN)	Total purchase during the period (including Tax)	Major group of commodity	Total No. of tax invoices received	Total amount of tax involved

(ii) for clause (i), *substitute* the following clause :—

“(i) an Annexure TDS as mentioned below, where the dealer executes intra-State works contracts within West Bengal during the return period or claims payment of tax deemed to have been made by him in terms of sub-section (4) of section 32 by way of deduction from payment to him for execution of works contract by him within West Bengal in terms of sub-section (1) of section 40, duly verified by him :—

Annexure TDS

Details of intra-state works contracts executed and/or about receipt of payments for the same during the return period and for claim for deduction of tax at source under section 40 of the WBVAT Act, 2003 thereon

Return Period [DD MM YYYY]					Registration Number								
From :					To :								
Details about main contract					Details about sub-contract								
Sl. No.	Name of contractee	Enrolment Certificate (Form 91) No. of contractee under WBVAT Act, 2003	Works Contract		Works Contract Amount (‘)	Total No. of invoice/ bills issued during the period for the contract	Total Amount of invoices/ bills issued during the period (‘)	Amount received during the period in respect of the contract (‘)	Total amount of tax deducted at source u/s 40, if any, during the period (‘)	Form 18 received, if any, during the period			
			No.	Date						No.	Date	Amount (‘)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Total :-													

I, hereby declare that the information furnished herein is correct and complete.

Signature

Date

Status

(iii) after clause (i), *insert* the following clause :—

“(j) an Annexure Sub-Contract as mentioned below, where the dealer claims deduction in accordance with clause (c) of sub-section (2) of section 18 for amounts paid to a sub-contractor :—

Annexure SUB-CONTRACT

Details of claim of deduction under section 18(2) (c) of the WBVAT Act, 2003 relating to sub-contract

Return Period [DD MM YYYY]					Registration Number								
From :					To :								
Details about main contract					Details about sub-contract								
Sl. No.	Name of contractee	Works Contract		Works Contract Amount (*)	Name of Sub-Contractor	RC No. of sub-contractor under WBVAT Act, 2003	Sub-Contract		Sub-Contract Amount (*)	Total No. of invoices/ bills received during the period from sub-contractor	Paid to sub-contractor during the period (*)	Deduction made u/s 40 from payment as in (12) (*)	
		No.	Date				No.	Date					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Total:-													

I, hereby declare that the information furnished herein is correct and complete.

Signature

Date

Status

(b) in PART-I, after rule 34AB, *insert* the following rule :—

“34AC. Special provision for submission of online return in Form e-Sahaj.— (1) A return for any period starting on or after the 1st day of October, 2012, required to be submitted electronically by any registered dealer, other than a dealer who is entitled to enjoy deferment or remission or exemption of tax under section 116, or who has opted to pay tax under any composition scheme under this Act, shall be 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 different Annexures to the return in Form 14 to be submitted by a dealer in accordance with sub-rule (5) of rule 34 shall also be submitted along with the return in Form e-Sahaj.

(3) The relevant online process for submission of electronic returns by dealers in Form e-Sahaj may be appropriately adapted for incorporation of the information to be furnished in the returns and Annexures thereto as may be required under this Act, the West Bengal Sales Tax Act, 1994, and the Central Sales Tax Act, 1956, respectively and the rules made thereunder and only the registration certificate number under this Act may be used for this purpose.

(4) The amount of late fee payable in accordance with the provision of sub-section (2) of section 32 for late submission of return in Form e-Sahaj shall be the amount of late fee payable in terms of rule 40 and no further late fee shall be payable for late submission of particulars pertaining to Central Sales Tax Act, 1956 (74 of 1956).

(5) All the provisions under these rules relating to submission of return for a return period in Form 14, including the provisions of rule 34 relating to due date for submission of return in Form 14 for any return period and the provisions of rule 40 and rule 42 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 14 and the corresponding rules shall be construed to include a reference to Form e-Sahaj for such purpose, unless the context requires otherwise.

(6) The return in Form e-Sahaj may be submitted by a registered dealer preferably by using digital signature certificate obtained by him in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000).”;

(c) in PART-I, in rule 36, for the words, figures and letters “Returns under rule 34, rule 34A, rule 34AA”, *substitute* the words, figures and letters “Returns under rule 34, rule 34A, rule 34AA, rule 34AB, rule 34AC”;

(2) in CHAPTER-XVI, in rule 208, in sub-rule (1), 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 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 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 1, —

(1) clause (1)(b) shall 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.