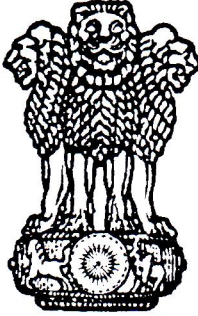


The

Kolkata **Gazette**
सत्यमेव जयते

Extraordinary
Published by Authority

SRAVANA 25]

THURSDAY, AUGUST 16, 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. 1318-F.T.—the 14th August, 2012.— In exercise of the power conferred by section 7 of the West Bengal Rural Employment and Production Act, 1976 (West Ben. Act XIV of 1976), the Governor is pleased hereby to make, with immediate effect, the following amendments in the West Bengal Rural Employment and Production Rules, 1976, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in rule 41,—

(a) for clause (b), *substitute* the following clause:—

‘(b) “appropriate Commercial Tax Officer” or “appropriate Deputy Commissioner” or “appropriate Joint Commissioner” or “appropriate Senior Joint Commissioner” in respect of any owner of a coal bearing land means the Commercial Tax Officer or the Deputy Commissioner or the Joint Commissioner or the Senior Joint Commissioner, as the case may be, within whose jurisdiction the office of the owner's coal bearing land is situated or if the owner has more than one coal bearing land in the State of West Bengal, the Commercial Tax Officer or the Deputy Commissioner or the Joint Commissioner or the Senior Joint Commissioner within whose jurisdiction the principal office or head office in West Bengal of the owner of such land is situated;’;

(b) *omit* clause (e);

(c) for clause (h), *substitute* the following clause :—

‘(h) “Commercial Tax Officer” or “Deputy Commissioner” or “Joint Commissioner” or “Senior Joint Commissioner” means the Commercial Tax Officer or the Deputy Commissioner or the

Joint Commissioner or the Senior Joint Commissioner, as the case may be, appointed under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) and the rules made thereunder or under the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003) in force to assist the Commissioner:”;

(d) after clause (k), *insert* the following clause:—

“(1) “Special commissioner” means the Special Commissioner appointed under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) and the rules made thereunder or under the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003) in force:”;

(2) in rule 42,—

(a) for sub-rule (1), *substitute* the following sub-rule:—

“(1) For the purposes of these rules, a Commercial Tax Officer shall be subordinate to the Deputy Commissioner, a Deputy Commissioner shall be subordinate to the Joint Commissioner, a Joint Commissioner shall be subordinate to the Senior Joint Commissioner, a Senior Joint Commissioner shall be subordinate to the Additional Commissioner and an Additional Commissioner shall be subordinate to the Special Commissioner and a Special Commissioner shall be subordinate to the Commissioner.”;

(b) for sub-rule (2), *substitute* the following sub-rule :—

“(2) The local limits of jurisdiction under these rules of a Commercial Tax Officer or a Deputy Commissioner or a Joint Commissioner or a Senior Joint Commissioner or an Additional Commissioner or a Special Commissioner shall respectively be the same as those of such persons under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) and the rules made thereunder or under the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003) and the rules made thereunder.”;

(3) in rule 43, for the entry in column (4) against serial No.3 in column (1) of the table, for the words “Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner”;

(4) in rule 51,—

(a) for sub-rule (1) *substitute* the following sub-rule:—

“(1) Where an appeal arises from an assessment order passed by an assessing officer who is a Commercial Tax Officer, in rank, such appeal shall lie to the appellate authority who is Deputy Commissioner or Joint Commissioner or Senior Joint Commissioner, in rank and where an appeal arises from an assessment order passed by an assessing officer who is a Deputy Commissioner, in rank, such appeal shall lie to the appellate authority who is a Joint Commissioner, or a Senior Joint Commissioner, in rank and where an appeal arises from an assessment order passed by the assessing officer who is a Joint Commissioner, in rank, such appeal shall lie to the appellate authority who is a Senior Joint Commissioner, or an Additional Commissioner, in rank and where an appeal arises from an assessment order passed by the assessing officer who is a Senior Joint Commissioner, in rank, such appeal shall lie to the appellate authority who is an Additional Commissioner, in rank.”;

(b) in sub-rule (2), for the words “as the case may be”, *substitute* the words, figure and brackets “as the case may be, or such further time as may be allowed by the appellate authority specified in sub-rule (1).”;

(c) in sub-rule (5), for clause (a), *substitute* the following clause:—

“(a) Any owner objecting to an appellate order passed by the Deputy Commissioner or the Joint Commissioner or the Senior Joint Commissioner or the Additional Commissioner may prefer appeal to the Special Commissioner within sixty days from the date on which such order is communicated to him, or within such further time as may be allowed by the Special Commissioner.”;

- (d) for clause (b), *substitute* the following clause:—
- “(b) The Commissioner may transfer an appeal preferred under this rule from one authority to another authority as referred to in sub-rule (1).”;
- (e) after clause (b), *insert* the following clause:—
- “(c) The Commissioner may transfer an appeal preferred to him to a Special Commissioner for disposal.”;
- (5) in rule 52,—
- (a) for sub-rule (1), *substitute* the following sub-rule:—
- “(1) The Commissioner, or the Special Commissioner, or the Additional Commissioner, or the Senior Joint Commissioner, or the Joint Commissioner, or the Deputy Commissioner, may, on his own motion, call for the records of any proceeding under these rules in which an order has been passed by any authority subordinate to him and may make such enquiry or cause such enquiry to be made, and may pass such order therein, as he thinks fit, after recording reasons therefor:
- Provided that no authority as mentioned above shall pass any order prejudicial to an owner of a coal-bearing land without allowing him an opportunity of being heard.”;
- (b) in sub-rule (2), for the words “Commissioner, the Additional Commissioner or the Assistant Commissioner”, *substitute* the words, figure and brackets “authority in sub-rule (1)”.

By order of the Governor,

SAMIRAN PAL,
Jt. Secy. to the Govt. of West Bengal.