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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. 1384—F.T.—the 3rd September, 2009.— 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 said rules):—

Amendments

In the said rules, —

(a) for FORM 3V, *substitute* the following form:—

"THE CENTRAL SALES TAX (WEST BENGAL) RULES, 1958
FORM 3V

Notice under section 9 of the Central Sales Tax Act, 1956, read with section 46 or section 48 and section 66 of the West Bengal Value Added Tax Act, 2003

[See sub-rule (1) of rule 9 of the Central Sales Tax (West Bengal) Rules, 1958]

To

..... (Name of the dealer)
 (Trade Name)
 (Address)

Holding Registration Certificate No.,
if any

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Assessment Period : to

Whereas –

- *(a) You, a registered dealer have not furnished return(s) for the aforesaid period;
- *(b) You, a registered dealer have furnished return(s), for the aforesaid period, without paying net tax or interest or late fee within the prescribed date or within such date as extended by the Commissioner;
- *(c) You, a registered dealer have failed to make payment of the amount of net tax or interest or late fee in deficit by the date specified in the notice issued under section 9 of the Central Sales Tax Act, 1956, read with sub-section (2) of section 41 of the West Bengal Value Added Tax Act, 2003;
- *(d) Upon verification of return under the Central Sales Tax Act, 1956, *read* with sub-section (1) of section 42 of the West Bengal Value Added Tax Act, 2003, or upon enquiry, or upon information received under section 43 of the West Bengal Value Added Tax Act, 2003, or otherwise, I am not satisfied that the return(s) filed by you for the aforesaid period is/are correct and complete;
- *(e) Upon search or seizure of the account, registers or documents, or of goods of yours, I have reasons to believe that you have not accounted for some turnover of sales or turnover of purchases in the return(s) furnished by you for the aforesaid period or in the accounts, registers or documents referred to in section 63 of the West Bengal Value Added Tax Act, 2003;
- *(f) You have brought to my notice that due to error in fact or in law, payment has been made by you in excess of what was payable by you as tax or interest or late fee for the aforesaid period, and I am satisfied on the grounds adduced for the same;
- *(g) You have closed your business;
- *(h) I find it fit and proper for the following reason:–

.....

.....

.....

*And whereas, I am satisfied on information which has come into my possession that you have been liable to pay tax under the Central Sales Tax Act, 1956 in respect of the aforesaid period but that you have failed to get yourself registered;

And whereas it appears to me to be necessary to make an assessment under the Central Sales Tax Act, 1956, *read* with section 46/section 48 of the West Bengal Value Added Tax Act, 2003, in respect of the aforesaid period;

You are hereby directed to attend in person or by an agent at the place, date and time mentioned below and there to furnish, or there cause to be furnished and to explain, at the said date, time and place the accounts, registers and documents including those in the form of electronic records, specified below for the purpose of such assessment together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof to show cause on that date and at that time in addition to the amount of tax to be assessed on you for the aforesaid period a penalty not exceeding fifty *per centum* of the amount should not be imposed on you under the Central Sales Tax Act, 1956, *read* with sub-section (2) of section 46 of the West Bengal Value Added Tax Act, 2003.

In the event of your failure to comply with this notice, I shall assess you under section 9 of the Central Sales Tax Act, 1956, read with section 46 / section 48 of the West Bengal Value Added Tax Act, 2003 to the best of my judgement, without further reference to you.

Date:

Signature

Designation

Place:		Date:		Time:	
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Particulars of accounts, registers and documents including those in the form of electronic records required for the aforesaid period:—

1. Cash Book. 2. Bank Pass Book. 3. General Ledger, Personal Ledger and Journals. 4. Trial Balance, Trading Account, Profit and Loss Account and Balance Sheet. 5. Original tax invoices, invoices, bills or cash memos received on purchases.
6. Counterfoil or copies of tax invoices, invoices, bills or cash memos issued. 7. Registers in support of sales and purchases made within and outside West Bengal, if any. 8. Transport documents as proof of inter-State sales/stock transfer or branch transfer outside West Bengal/Export. 9. All export documents. 10. Any other documents necessary to prove correctness of turnover of sale, purchase and claim for input tax credit and refund.

* Strike out whichever is not applicable.";

(b) for FORM 4V, *substitute* the following form:—

"THE CENTRAL SALES TAX (WEST BENGAL) RULES, 1958

FORM 4V

**Notice of demand of tax assessed, penalty imposed, interest *determined/ re-determined, *or/
and late fee determined under section 9 of the Central Sales Tax Act, 1956, read with
*section 46/ 48/50/ 51/53A of the West Bengal Value Added Tax Act, 2003.**

[See rule 9 of the Central Sales Tax (West Bengal) Rules, 1958]

To

.....(Name of Dealer)

..... (Trade Name)

..... (Address)

.....

Assessment Period : to

Holding Registration Certificate Number
(if any)

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*In continuation of notice in Form 3V issued to you on, you are hereby informed that upon assessment and/or determination 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 for the amounts as specified in col. (3) of the said Table:—

Table

Sl. No.	Particulars	Amount (Rs.)
(1)	(2)	(3)
I	Gross Turnover of inter-state sale excluding transfer, if any, otherwise than by way of sale and excluding sales u/s 5.	
II	Turnover exempt from tax u/s 6(2).	
III	Turnover on which tax is payable.	
IV	Tax payable u/s 8.	

Sl. No.	Particulars	Amount (Rs.)
(1)	(2)	(3)
V	Less: Input tax rebate allowed in assessment for the aforesaid period under the West Bengal Value Added Tax Act, 2003 to be adjusted with the tax payable under the Act as per rule 8D of the Central Sales Tax (West Bengal) Rules, 1958.	
VI	Less: Tax deferred under rule 8A of the Central Sales Tax (West Bengal) Rules, 1958.	
VII	Add: Penalty payable, if any, under section 9 read with section 46(2) of the West Bengal Value Added Tax Act, 2003.	
VIII	Add: Interest payable under section 9 read with section *33/34/34A of the West Bengal Value Added Tax Act, 2003.	
IX	Add: Late fee payable, if any, under section 9 read with section 32(2) and section 53A of the West Bengal Value Added Tax Act, 2003.	
X	Less: Tax, interest, and late fee paid as evident from the challan(s) furnished.	
XI	*Amount yet to be paid / Paid in excess [IV - V - VI + VII + VIII + IX - X]	

*You are hereby informed that out of the excess payment as shown in serial No. XI above, an amount of Rs.....(in figures), Rupees.....(in words) has been adjusted against arrears of tax, penalty, late fee or interest for the periods as mentioned below:—

Period of assessment of tax/imposition of penalty / determination of interest / determination of late fee	Case No., if any	Amount adjusted against arrears (Rs.)
	Total	

*You are hereby informed that an amount of Rs..... (in figures) Rupees..... (in words) is refundable to you for which a refund adjustment order is enclosed.

*You are directed to pay the deferred amount of tax in terms of the provisions of the deferment scheme as granted to you failing which the said sum of Rs.....(in figures) Rupees..... (in words) shall be recoverable from you in accordance with the provisions of section 9 of the Act, read with section 55 of the West Bengal Value Added Tax Act, 2003.

*Amount of demand yet to be paid —	Rs.	(in figures)
Rupees		(in words)
Payment is to be made on or before:-		into Government Treasury at

* Now, you are hereby directed to pay the sum as shown above into the appropriate Government Treasury on or before the date specified above and to produce the receipted challan in proof of the payment before the undersigned not later than 15 days from the due date of payment as specified above failing which the said sum shall be recoverable from you in accordance with the provisions of section 9 of the Central Sales Tax Act, 1956 read with section 55 of the West Bengal Value Added Tax Act, 2003, and where on account of delay in service of this notice you do not get the minimum number of thirty days for compliance of the notice, you may make an application in terms of rule 59 / rule 67 / rule 68C of the West Bengal Value Added Tax Rules, 2005.

Date

Signature

Designation

*Charge/Section.....-

*Strike out whichever is not applicable.".

2. This notification shall be deemed to have come into force with effect from the 1st day of September, 2009.

By order of the Governor,

N. C. BASAK,
Dy. Secy. to the Govt. of West Bengal.