

The
Kolkata Gazette



सत्यमेव जयते

Extraordinary
Published by Authority

PAUSA 16]

TUESDAY, JANUARY 6, 2015

[SAKA 1936

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. 13-F.T.,— the 5th day of January, 2015.— 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):—

Amendment

In the said rules, in CHAPTER VI, after rule 26QD, *insert* the following rule :—

“26R. Deduction from turnover of sales for sale of Superior Grade Kerosene Oil (PDS) to Oil Marketing Companies.—Where sales of Superior Grade Kerosene Oil (PDS) are made to each other by the following Oil Marketing Companies as dealers, namely,—

- (a) Indian Oil Corporation Limited,—
- (b) Hindusthan Petroleum Corporation Limited,
- (c) Bharat Petroleum Corporation Limited,

such selling dealer may, for the purpose of determining his taxable turnover of sales on which tax is payable, deduct such sales of Superior Grade Kerosene Oil (PDS) under clause (c) of sub-section (1) of section 16, if the purchasing dealer makes purchases of such goods for the purpose of resale by him as Superior Grade Kerosene Oil (PDS):

Provided that the claim for such deduction shall not be allowed unless the selling dealer furnishes, on demand, a declaration in the form appended to this rule, duly filled in and signed by the purchasing dealer or by a person authorised for this purpose:

Provided further that no such claim for deduction shall be allowed, if a single declaration covers sales made during a period exceeding one month:—

FORM OF DECLARATION

[See rule 26R of the West Bengal Value Added Tax Rules, 2005]

(Portion to be retained by the issuing dealer)

Serial No. Date:

To

..... (selling dealer)

..... (address)

Declaration given for the following Purchases of Superior Grade Kerosene Oil (PDS) for the purpose of resale as Superior Grade Kerosene Oil (PDS) during the month

(1)	(2)	(3)
Tax Invoice	Quantity	Amount
No. & date :		

Name of the purchasing dealer :

Signature and status of the person signing the declaration:”.

FORM OF DECLARATION

[See rule 26R of the West Bengal Value Added Tax Rules, 2005]

Serial No. Date:

To

..... (selling dealer)

..... (address)

Certified that the Superior Grade Kerosene Oil (PDS) purchased from you as per Tax Invoice stated below during the month ending are for the purpose of resale by me/us as Superior Grade Kerosene Oil (PDS).

(1)	(2)	(3)
Tax Invoice	Quantity	Amount
No. & date :		

Name of the purchasing dealer :

Signature and status of the person signing the declaration:”.

2. This notification shall be deemed to have come into force with effect from 1st day of September, 2010.

By order of the Governor,

ANURAG SRIVASTAVA, IAS

Joint Secretary to the Government of West Bengal.