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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. 1479-F.T.— the 3rd day of Oct, 2016. — 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 VI, in PART I, after rule 26KB, *insert* the following rule:-

“26KC. Deduction from turnover of sales for sale of Superior Grade Kerosene Oil (PDS) sold by Indian Oil Corporation Limited to Oil Marketing Companies.-

Where the Indian Oil Corporation Limited, makes sales of Superior Grade Kerosene Oil (PDS) to the Oil Marketing Companies in West Bengal during the period commencing from the 1st day of April, 2005 and ending on the 31st day of August, 2010, it may, for the purpose of determination of turnover of sales on which tax is payable, deduct under clause (c) of sub-section (1) of section 16, from its turnover of sales sixty eight per centum of that part of turnover of sales which represents sales of Superior Grade Kerosene Oil (PDS) to the Oil Marketing Companies for resale in West Bengal.

Provided that, no such deduction shall be allowed unless the dealer, namely, the Indian Oil Corporation Limited, selling the goods, on demand by the appropriate authority under the Act, furnishes the relevant tax invoice or invoice or cash memo, or bill and other related documents evidencing such sales.”

By order of the Governor,

S. P. SUKUL

Joint Secretary to the Govt. of West Bengal.