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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. 1605-F.T. – the 16th September, 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 said rules):—

Amendments

In the said rules, in Chapter VI, in Part I,—

- (1) after rule 26K, *insert* the following rule,—

"26KA. Deduction from turnover of sales for goods sold to Exide Industries Ltd.— Where a dealer makes sales of injected moulded plastic containers, their stoppers, lids, handles and caps during the period commencing from 1st April, 2005 and ending on 14th November, 2010 to Exide Industries Ltd., required by Exide Industries Ltd. for the manufacture of storage batteries for sale, such dealer may, for the purpose of determination of his turnover of sales on which tax is payable under clause (ba) of sub-section (2) of section 16, deduct under clause (c) of sub-section (1) of section 16, from his turnover of sales sixty four *per centum* of that part of turnover of sales which represents sales of such injected moulded plastic containers, their stoppers, lids, handles and caps and he shall, on demand by the appropriate authority under the Act, furnish the relevant tax invoice evidencing such sale."

- (2) after rule 26KA so inserted, *insert* the following rule,—

"26KB. Deduction from turnover of sales for goods sold to Exide Industries Ltd.— Where a dealer makes sales of injected moulded plastic containers, their stoppers, lids, handles and caps during the period commencing from 15th November, 2010 and ending on 31st March, 2011 to Exide Industries Ltd., required by Exide Industries Ltd. for the manufacture of storage batteries for sale, such dealer may, for the purpose of determination

of his turnover of sales on which tax is payable under clause (ba) of sub-section (2) of section 16, deduct under clause (c) of sub-section (1) of section 16, from his turnover of sales sixty six and one half of one *per centum* of that part of turnover of sales which represents sales of such injected moulded plastic containers, their stoppers, lids, handles and caps and he shall, on demand by the appropriate authority under the Act, furnish the relevant tax invoice evidencing such sale."

2. In this notification, in paragraph 1,—

- (a) sub-paragraph (1) shall be deemed to have come into force with effect from 1st April, 2005;
- (b) sub-paragraph (2) shall be deemed to have come into force with effect from 15th November, 2010.

By order of the Governor,

S. P. SUKUL,

Joint Secretary to the Government of West Bengal.