

The
Kolkata  **Gazette**

सत्यमेव जयते

Extraordinary
Published by Authority

KARTIKA 28]

MONDAY, NOVEMBER 19, 2018

[SAKA 1940

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. 1607- F.T., dated the 15th day of November, 2018.— In exercise of the power conferred by sub-section (2) of section 9 of the Central Sales Tax Act, 1956 (74 of 1956) read with the provisions of section 87A of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), as subsequently amended, the Governor is pleased hereby to specify that application for revision which had been preferred under sub-section (2) of section 9 of the Central Sales Tax Act, 1956 read with section 87 of the West Bengal Value Added Tax Act, 2003, before the Appellate and Revisional Board (hereinafter referred to as the Board) for revision of a final appellate or revisional order from an order of assessment under sub-section (2) of section 9 of the Central Sales Tax Act, 1956, and which was pending on the 31st day of March, 2017 before the said Board, hereby stands transferred to the Fast Track Revisional Authority constituted by the Commissioner in accordance with section 87A of the West Bengal Value Added Tax Act, 2003 for the disposal of such revision petition, where—

- (a) such application under section sub-section (2) of section 9 of the Central Sales Tax Act, 1956 read with section 87 of the West Bengal Value Added Tax Act, 2003 for any period has been filed before the Board during the period from the 1st day of April, 2014 to the 31st day of March, 2017; and
- (b) such application has not been heard either in full or in part by the Board, and for this purpose merely fixing any date of hearing or granting an adjournment in respect of such petition shall not be construed as hearing of the petition in part by the Board; and
- (c) subject to para 2, the amount of dispute of tax payable in such pending revision petition under the Central Sales Tax Act, 1956, as referred to in clause (a), does not exceed rupees one crore; and
- (d) no application has been submitted by the applicant in terms of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 in respect of the tax in dispute in such pending revision petition.

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2. Where in terms of notification No.1606-F.T., dated the 15th day of November, 2018, an application for revision filed before the Board under section 87 of the West Bengal Value Added Tax Act, 2003 stands transferred to the Fast Track Revisional Authority, the application for the same period under the Central Sales Tax Act, 1956 shall also stand transferred to the said authority irrespective of the quantum of tax in dispute.
 3. This notification shall come into force from the 1st day of December, 2018.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY
Additional Secretary to the Government of West Bengal