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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

No. 1696-F.T.

Kolkata, the 21st November, 2011.

RESOLUTION

Governor is pleased hereby to make the following amendments in this department resolution no. 483-F.T., dated the 31st March, 2010, published at pages 1 to 10 of Part-I of the *Kolkata Gazette, Extraordinary*, of 31st March, 2010, as subsequently amended by notification no. 1281-F.T., dated the 30th August, 2011 read with its corrigendum published thereafter (hereinafter referred to as the said resolution):

Amendments

In the said resolution,—

- (1) in paragraph 3, the third proviso shall be omitted with effect from 1st day of July, 2011 and following proviso shall be added as the third proviso :—

“Provided also that a dealer shall not be entitled to payment of any sum as IPA under this scheme unless the Value Added Tax and the Central Sales Tax payable by him for the tax period commencing on the first day of the month following the month of publication of this notification, and for all subsequent tax periods, are paid electronically in the manner as referred to in sub-rule (5) of rule 43 of the West Bengal Value Added Tax Rules, 2005.”;

- (2) after paragraph 4, insert the following paragraph :

“4A. Manner of application :— (1) A registered dealer who claims IPA under paragraph 3 for the return period commencing on the first day of the quarter during which this notification is published, and for all subsequent quarters, shall make an application, in the manner as laid down in sub-paragraph (2), within four months from the end of the quarter for which or for the part of which he intends to claim IPA :

Provided further that the Government may admit such application beyond the aforesaid period of four months in deserving cases.

- (2) The application for IPA shall be made —
- (a) firstly, by transmitting to the website of the Directorate of Commercial Taxes, West Bengal, i.e. *www.wbcomtax.gov.in*, following the electronic process incorporated therein, the particulars and information in respect of Form IA, as available in that website, and
 - (b) secondly, by presenting, within ten days of the transmission in terms of clause (a), before the Joint Secretary, Policy Planning Unit of the Finance Department, two print-outs of the filled-in Form IA and the acknowledgement obtained from the said website, duly signed by the person who is authorized to sign the application for registration under the Value Added Tax Act, along with self-attested copy of the return under the Value Added Tax Act or the Central Sales Tax Act or both in relation to which IPA is claimed and self-attested copy (or copies) of challan(s) evidencing payment of Value Added Tax or Central Sales Tax or both according to such return(s), and a statement, signed by such person, giving computation of IPA claimed in the Form IA for the relevant quarter in respect of the tax paid in accordance with the return(s) submitted by him;

and only on such transmission followed by such presentation, it shall be treated as a valid application for IPA under this Scheme.

- (3) Where the print-outs of Form IA and the other documents as mentioned in clause (b) of sub-paragraph(2) are presented —
- (i) within ten days from the date of transmission as mentioned in clause (a) of that sub-paragraph, the date of such transmission shall be deemed as the date of application for IPA under this Scheme.
 - (ii) after ten days from the date of such transmission, the date of such presentation shall be deemed as the date of such application.
- (4) The Joint Secretary, as referred to in clause (b) of sub-paragraph (2), shall, within fifteen days of receipt of the print-outs of Form IA, send a copy of such print-out to the appropriate assessing authority for issuance of a certificate as referred to in paragraph 5 of this resolution.”

2. This notification shall come into force with immediate effect.

ORDER

Ordered that the resolution be published in the *Kolkata Gazette* for general information.

Ordered also that copies of the resolution be sent to all departments of the State Government, Ministry of Finance, Department of Revenue, Government of India, the Principal Accountant of General, West Bengal, the Commissioner of Commercial Taxes, West Bengal and the Commissioner of Sales Tax, West Bengal.

By order of the Governor,

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