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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. 1738—F.T.—the 2nd November, 2012.— 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 I, in rule 2, in sub-rule (1),—

(a) for clause (ddd), *substitute* the following clause :—

‘(ddd) “appropriate enrolling authority”, in respect of a contractee, means the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner or the Sales Tax Officer, as the case may be, as the Commissioner may, by order in writing, authorise;’;

(b) after clause (i), *insert* the following clauses :—

‘(ia) “Contractee”, as referred to in clause (ddd), means any Government, local authority or others as referred to in sub-section (1) of section 40;

(ib) “Contractor” means any person who is engaged in execution of works contract as defined in clause (57) of section 2;’;

(c) after clause (j), *insert* the following clause :—

‘(ja) “Drawing and Disbursing Officer (DDO)”, in respect of a contractee, as referred to in sub-section (1) of section 40, means the person who is responsible for paying any sum to a dealer for execution of a works contract within West Bengal;’;



(2) in CHAPTER VI, in PART I, in rule 26N, for the words “any taxable goods”, *substitute* the words “any taxable goods purchased by it in West Bengal”;

(3) in CHAPTER VIII, in PART V,—

(a) in rule 46XB,—

(i) in sub-rule (1),—

(A) for the words, figures and brackets “Every contractor situated in West Bengal and liable to deduct the amount towards tax under sub-section (1) of section 40, shall enrol himself to the appropriate enrolling authority.”, *substitute* the words, figures and brackets “Every contractee liable to deduct the amount towards tax under sub-section (1) of section 40, shall have a place of business in West Bengal and shall enrol himself with the appropriate enrolling authority.”;

(B) for the words “for enrolment to the appropriate enrolling authority in whose area the contractee is situated.”, *substitute* the words “for enrolment with the appropriate enrolling authority”;

(ii) to sub-rule (1), *add* the following Explanation :—

“*Explanation.*— Where a contractee has more than one division or branch in West Bengal, he shall make one application DDO-wise for each such division or branch.”

(iii) in sub-rule (4), for the words, letters and brackets “When there is any change in the details of contractee organisation or the Drawing and Disbursing office (DDO)”, *substitute* the words, letters and brackets “When there is any change in the particulars of the contractee or of the Drawing and Disbursing Officer (DDO)”;

(iv) in sub-rule (6), for the words “The authority shall after being satisfied, within thirty days from the date of receipt of application cancel the certificate of enrolment.”, *substitute* the words “The authority shall after being satisfied, within thirty days from the date of receipt of application cancel the certificate of enrolment.”;

(v) to sub-rule (6), *add* the following proviso:—

“Provided that where the appropriate enrolling authority does not dispose of such application for cancellation of the certificate of enrolment of the contractee within thirty days from the date of submission of the application, such certificate shall be deemed to have been cancelled immediately on the expiry of the period as aforesaid.”;

(vi) for sub-rule (8), *substitute* the following sub-rule:—

“(8) If the contractee, who is required under sub-rule (1) to apply for certificate of enrolment, fails without any reasonable cause to make such application for enrolment within the time as referred to in sub-rule (1), such contractee shall be liable to pay penalty of a sum not exceeding one thousand rupees for each month of default or part thereof.”;

(b) for rule 46XC, *substitute* the following rule :—

**“46XC. Application for enrolment by electronic means, and issue, amendment and cancellation of such certificate.**— (1) Every contractee liable to be enrolled under sub-rule (1) of rule 46XB, shall make an application in Form 90 as available in the website of the Directorate of Commercial Taxes i.e. [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in), to the appropriate enrolling authority either under digital signature or without any digital signature electronically through such website within thirty days from the coming into force of this rule, or within thirty days of commencement of the execution of the intra-State works contract, whichever is later, and on such application, such contractee shall be instantly allowed to generate his Certificate of Enrolment in Form 91 showing his enrolment number and other details and shall be allowed to get at once a print-out of such certificate.

(2) The provisions of sub-rule (3), sub-rule (4), sub-rule (6), sub-rule (7), sub-rule (8), sub-rule (9), sub-rule (10), and sub-rule (11) of rule 46XB, shall *mutatis mutandis*, apply in when the application is made under this rule.”;



(c) in rule 48A,—

(i) in sub-rule (1), in clause (b), for the words “copy of evidence showing payment of the amount so deducted.”, *substitute* the words, letter, figures and brackets “a copy of the receipted challan evidencing payment of the amount deducted during the month as referred to in clause (a) into the appropriate Government Treasury, or a copy of the receipted monthly divisional account statement as referred to in sub-rule (7) of rule 46 evidencing such payment.”;

(ii) to sub-rule (1), *add* the following proviso:—

“Provided that where no deduction has been made by the contractee in respect of the English Calendar Month, he shall have to upload nil Form-19A for the said period within twenty days from the end of such month.”;

(iii) after sub-rule (1), *insert* the following sub-rule:—

“(1A) Where the contractee who has transmitted data electronically in Form 19A, as referred to in sub-rule(1), discovers any omission or error in the data in Form 19A so submitted, he may, if he has not already furnished the documents as referred to in clause(b) of sub-rule (1), only once and within forty days from the end of the English Calendar Month during which deduction is made, submit revised Form 19A electronically, either under digital signature or without any digital signature through the website, and after such submission he shall generate revised Form-18A and issue to the contractors concerned such revised Form-18A and after that shall furnish the printouts of such revised Form 19A, revised Form 18A and the evidence showing payment of the revised amount so deducted within forty five days from the end of the English Calendar Month during which deduction is made.”;

(4) in Form 89, for the words and brackets “(To be filled in by the Office of the Tax Recovery Officer)” *substitute* the words “(To be filled in by the Office of the requiring officer)”.

(5) in Form 90, for the letters “PAN NO.”, *substitute* the letters “PAN/TAN” under the heading “Address”;

(6) for Form 91, *substitute* the following Form :—

**“The West Bengal Value Added Tax Rules, 2005**

**Form No. 91**

**CERTIFICATE OF ENROLMENT**

[See sub-rule (2) of rule 46XB/sub-rule(1) of 46 XC]

EARLIER STDS ENROLMENT No. (if any):

DATE OF ISSUE :

NEW STDS ENROLMENT No. ALLOTTED:

R.C. No. (if any):

THIS IS TO CERTIFY THAT

.....(Name of the Contractee)

HAVING PARTICULARS AS UNDER:—

ADDRESS:

DIVISION/BRANCH:

CONSTITUTION:

PAN/TAN:

EMAIL ID:

NAME OF THE DDO:

DESIGNATION OF THE DDO:

TELEPHONE No. WITH STD AND ISD CODE:

MOBILE No.:



NAME OF THE CONTACT PERSON (OTHER THAN DDO):

TELEPHONE No. WITH STD AND ISD CODE:

MOBILE No.:

WHO IS A DEPOSITOR OF SALES TAX DEDUCTED AT SOURCE UNDER SECTION 40 OF THE WEST BENGAL VALUE ADDED TAX ACT, 2003 HAS BEEN ENROLLED AS A CONTRACTEE AND HAS BEEN ALLOTTED THE ABOVE NEW STDS ENROLMENT NUMBER WITH EFFECT FROM:

Date .....

Sr Joint Commissioner/Joint Commissioner/  
Deputy Commissioner/Sales Tax Officer  
STDS Cell  
Designation of Enrolling Authority

Place : 2nd Building, 1st floor, Room no. 119,  
14, Beliaghata Road, Kolkata-700015.

Note:-

1. The above Enrolment Certificate Number must appear on all the following documents of the dealer
    - (a) Form 18A, Form 19A, Challan/Account Statement;
    - (b) Applications and correspondences with the Commercial Taxes Directorate.
  2. Any change in the information hereinabove must be intimated immediately by the DDO to the STDS cell in writing for necessary amendment of the Enrolment Certificate.
  3. The Contractee shall furnish printout of Form 19A within 45 days from the end of English Calendar Month during which the deduction is made along with printout of Form 18A and copy of challan/Account Statement in original to the STDS Cell at the above mentioned address.
2. This notification shall come into force with immediate effect.

By order of the Governor,

SAMIRAN PAL,  
*Joint Secretary to the Govt. of West Bengal.*