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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. 1760–F.T.–the 12th day of November, 2010.– In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules, in CHAPTER XV, —

(1) in PART II,—

(a) for rule 223, *substitute* the following rule:—

“223. Manner of making declaration by transporter for the purpose of transporting goods in a goods vehicle through West Bengal and production of declaration before the prescribed authority.— (1) For the purpose of sub-section(1) of section 72, when a goods vehicle transporting any goods enters into West Bengal and such vehicle transporting such goods is bound for any place outside West Bengal, the transporter transporting such goods, shall, before entering of such vehicle into West Bengal, make a declaration in the Form appended to this sub-rule and available in the website, of the Commercial Taxes Directorate, www.wbcomtax.gov.in-

(a) firstly, by way of transmitting certain information, as appended below, required of him to be furnished in connection with the making of the said declaration, electronically either under digital signature or without any digital signature, through the said website including a statement by him that the goods being so transported in his vehicle shall not be unloaded, delivered or sold in West Bengal; and

- (b) secondly, by way of generating electronically the paper form of the declaration, created on the basis of the information which has been successfully transmitted by him electronically under clause (a).

INFORMATION INCLUDING A STATEMENT TO BE TRANSMITTED UNDER CLAUSE (a)
OF SUB-RULE (1) OF RULE 223.

1	NAME OF THE TRANSPORTER	
2	ADDRESS OF THE TRANSPORTER	
3	ENROLMENT CERTIFICATE NO., IF ANY, UNDER THE W.B.V.A.T. ACT, 2003/UNDER THE W.B.S.T. ACT, 1994	
4	REGISTRATION CERTIFICATE NO. OF THE VEHICLE	
5	CHASIS NO. OF VEHICLE	
6	ENGINE NO. OF VEHICLE	
7	NAME OF VEHICLE OWNER	
8	ADDRESS OF VEHICLE OWNER	
9	ORIGINATING PLACE OF THE VEHICLE	
10	ORIGINATING DISTRICT	
11	ORIGINATING STATE	
12	DESTINATION PLACE OF THE VEHICLE	
13	DISTINATION DISTRICT	
14	DESTINATION STATE	
15	NAME OF CONSIGNOR OF THE DEPARTURE STATE	
16	TIN OF THE CONSIGNOR	
17	NAME OF CONSIGNEE OF THE DESTINATION STATE	
18	TIN OF THE CONSIGNEE	
19	ENTRY LOCATION IN WEST BENGAL	
20	EXIT LOCATION FROM WEST BENGAL	
21	PROMINENT LOCATIONS IN THE ROUTE	
22	APPROXIMATE ENTRY DATE IN WEST BENGAL	
23	APPROXIMATE EXIT DATE FROM WEST BENGAL	
24	TOTAL NO. OF BILLS/INVOICES	
25	DESCRIPTION OF GOODS	
26	QUANTITY/TOTAL NO. OF ITEMS	
27	VALUE OF THE GOODS	
28	PLACE OF TRANSHIPMENT (IF ANY)	

DECLARATION

I, the transporter/* carrier/*transporting agent, do hereby declare that the information furnished above are correct to the best of my knowledge and belief. The goods bound for a destination outside West Bengal, transported in this vehicle No. shall not be unloaded, delivered or sold in West Bengal.

I further declare that the consignment of goods carried by me on the strength of Transit Declaration Form issued on the previous occasion, on our declaration, has *duly/* not yet exited from West Bengal.

Date of issue Signature

Place Status

** Strike out whichever is inapplicable.*

FORM OF DECLARATION

[*See sub-rule(l) of rule 223 of the West Bengal Sales Tax Rules, 1995]

TRANSIT DECLARATION NUMBER:

DATE OF ISSUE:

VALID UPTO:

REVALIDATED UPTO :

1	NAME OF THE TRANSPORTER	
2	ADDRESS OF THE TRANSPORTER	
3	REGISTRATION CERTIFICATE NO. OF THE VEHICLE	
4	ORIGINATING PLACE OF VEHICLE	
5	ORIGINATING DISTRICT	
6	ORIGINATING STATE	
7	DESTINATION PLACE OF THE VEHICLE	
8	DESTINATION DISTRICT	
9	DESTINATION STATE	
10	ENTRY LOCATION IN WEST BENGAL	
11	EXIT LOCATION FROM WEST BENGAL	
12	NAME OF THE CONSIGNOR OF THE DEPARTURE STATE	
13	TIN OF THE CONSIGNOR	
14	NAME OF CONSIGNEE OF THE DESTINATION STATE	
15	TIN OF THE CONSIGNEE	
16	APPROXIMATE ENTRY DATE IN WEST BENGAL	
17	APPROXIMATE EXIT DATE FROM WEST BENGAL	
18	TOTAL NO. OF BILLS/INVOICES	
19	DESCRIPTION OF GOODS	
20	QUANTITY/TOTAL NO. OF ITEMS	
21	VALUE OF THE GOODS	
22	PLACE OF TRANSHIPMENT (IF ANY)	

DECLARATION

I, the *transporter/*carrier/*transporting agent, do hereby declare that the information furnished above are correct to the best of my knowledge and belief. The goods bound for a destination outside West Bengal, transported in this vehicle No. shall not be unloaded, delivered or sold in West Bengal.

I further declare that the consignment of goods carried by me on the strength of Transit Declaration Form issued on the previous occasion, on our declaration, has *duly/* not yet exited from West Bengal.

Date of issue Signature

Place Status

* *Strike out whichever is inapplicable.*

(2) The transporter shall enter from any place in West Bengal with the valid declaration, in paper form, made by him as per the provisions of sub-section (1) of section 72 together with the copy of the invoice, consignment note or delivery note in respect of the goods being transported in the goods vehicle and shall produce the said declaration including those documents-

- (a) before the Joint Commissioner, Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer, as the case may be, posted at the Checkpost, when the goods vehicle transporting the goods is intercepted by such authority at the Checkpost; or
 - (b) before such other Joint Commissioner, Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer, as may be authorized by the Commissioner in this behalf, who may intercept such goods vehicle at any other place, when the goods vehicle transporting the goods is intercepted by such authority at any other place.”;
- (b) for rule 224, *substitute* the following rule:—

“224. Countersigning of the declaration made in respect of the goods transported through West Bengal.— The declaration made by a transporter under sub-rule(1) of rule 223 and produced before any authority referred to in sub-rule (2) of that rule along with a copy of the invoice, consignment note or delivery note in respect of the goods being transported in the goods vehicle, shall, after noting down in the said declaration the date, time and place of interception of the goods vehicle, be countersigned by the Joint Commissioner, Deputy Commissioner, Sales Tax Officer or Assistant Sales Tax Officer, as the case may be, referred to in sub-rule (2) of rule 223, and the declaration along with other documents as aforesaid shall be returned to the transporter:

Provided that where the declaration made by the transporter, as per the provisions of sub-section (1) of section 72 has already been countersigned under this rule, such countersigned declaration shall not be countersigned again by the authority referred to in this rule where the goods vehicle transporting the goods, during its transit from the place of entry into West Bengal and ultimate exit of the goods vehicle outside West Bengal, is intercepted again by the said authority.”;

- (c) for rule 225, *substitute* the following rule:—

“225. Revalidation of the declaration generated electronically under sub-section (1) of section 72.—The transporter shall, for the purpose of revalidation of the declaration generated by him electronically under sub-section(1) of section 72, make the application, as referred to in sub-section (1D) of section 72, electronically through the website, of the Commercial Taxes Directorate www.wbcomtax.gov.in.”;

(d) after rule 225, *insert* the following rule:—

“225A. Informing Commissioner electronically of the date, time and place of exit of the goods vehicle outside West Bengal.— The transporter, for the purpose of sub-section (5A) of section 80, shall inform the Commissioner electronically through the website, of the Commercial Taxes Directorate www.wbcomtax.gov.in, of the date, time and place of exit of the goods vehicle outside West Bengal.”;

(2) in Part III,—

(a) in rule 228, for sub-rule(1), *substitute* the following sub-rule:—

“(1) If it appears to the Joint Commissioner, Deputy Commissioner or Sales Tax Officer, as the case may be, referred to in clause (a) or clause(b) of sub-rule (2) of rule 223, that transporter is liable to penalty under sub-section(6) of section 72, he shall serve upon such transporter a notice in Form 46 directing him or the person-in-charge of goods vehicle to appear and show cause on the date and at time and place specified in such notice as to why the proposed penalty shall not be imposed on him.”;

(b) in rule 229, in sub-rule (4), for the words, figures and brackets “the goods seized under section 70 shall be sold under sub-section (4) of section 71”, *substitute* the words, figures and brackets “the goods seized under section 70 or under section 72 shall be sold under sub-section (4) of section 71 or sub section (12) of section 72, as the case may be”;

(c) in rule 231,—

(i) in sub-rule (1), for the words, brackets, letter, figures and brackets “referred to in clause (c) of sub-section (7) of section 71”, *substitute* the words, brackets and figures “referred to in sub-section (7) of section 71 or sub-section (13) of section 72”;

(ii) in sub-rule (2), for the words, brackets and figures “sub-section (7) of section 71”, *substitute* the words, figures and brackets “sub-section (7) of section 71 or sub-section (13) of section 72”.

2. This notification shall come into force with effect from the 15th day of November, 2010.

By order of the Governor,

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