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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. 1773-F.T.-the 29th December, 2008. – In exercise of the powers conferred by sub-sections (3), (4) and (5), of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to make the following amendments in the Central Sales Tax (West Bengal) Rules, 1958, as subsequently amended (hereinafter referred to as the said rules):–

Amendments

In the said rules, –

(1) in rule 4, –

(a) in sub-rule (1), –

(i) for clause (a), *substitute* the following clause:–

"(a) in relation to goods under the West Bengal Sales Tax Act, 1994, from the appropriate assessing authority as referred to in clause (c) of sub-rule (1) of rule 2, or the authority referred to in rule 90, of the West Bengal Sales Tax Rules, 1995, or such other authority as the Commissioner may, by order in writing, authorise under rule 4A;";

(ii) for clause (b), *substitute* the following clause:–

"(b) in relation to goods under the West Bengal Value Added Tax Act, 2003, from the appropriate assessing authority as referred to in clause (c) of sub-rule (1) of rule 2, or the authority referred to in rule 30I, of the West Bengal Value Added Tax Rules, 2005, or such other authority as the Commissioner may, by order in writing, authorise under rule 4A;".

(b) for sub-rule (2), *substitute* the following sub-rule:–

"(2) The provisions of rules prescribed in Chapter X of the West Bengal Sales Tax Rules, 1995, and in Chapter VIA of the West Bengal Value Added Tax Rules, 2005, shall apply, *mutatis mutandis*, in the matter of application for and issue of Form C as referred to in sub-rule (1), in respect of a dealer other than the registered dealers selected for making application for obtaining declarations or certificates electronically as referred to in rule 4A:

Provided that a fee of twenty-five *paise* shall be payable for each form and such fee shall be paid in court-fee stamp or stamps to be affixed to such an application made by a dealer other than a registered dealer selected for making application for obtaining declarations or certificates electronically as referred to in rule 4A, at the time the forms are issued.";

(c) for sub-rule (5), *substitute* the following sub-rule:–

"(5) No dealer to whom a form of declaration is issued by an authority referred to in sub-rule (1), shall transfer the same to another person except for the purpose of sub-section (1) of section 8 of the Act.";

(2) after rule 4, *insert* the following rule:–

"**4A. Declarations in Form C or Form F, or certificates in Form E-I or Form E-II or Form H, to be obtained by registered dealers selected for making application for such declarations or certificates electronically**.– (1) The Commissioner under the West Bengal Value Added Tax Act, 2003, may, from amongst the registered dealers under the Act, select such registered dealers on such consideration as he may deem fit and proper for making application electronically for obtaining declarations in Form C or Form F, or certificates in Form E-I or Form E-II or Form H.

(2) The registered dealers selected under sub-rule (1), shall be informed, in writing, about such selection by the Commissioner and the names of the registered dealers so selected shall be displayed in the web site of the Commercial Tax Directorate, www.wbcomtax.gov.in.

(3) A registered dealer selected under sub-rule (1), shall not be eligible to make application under sub-rule (4) to such authority as may be authorised by the Commissioner for obtaining declarations in Form C or Form F, or certificates in Form E-I or Form E-II or Form H unless he furnishes–

(a) every year before making such application in such year, one copy of the challan, referred to in sub-rule (4), or one copy of receipt obtained on payment referred to in sub-rule (5), of rule 43 of the West Bengal Value Added Tax Rules, 2005, evidencing payment of rupees five hundred to such authority towards annual fee for the issue and delivery of the declarations in Form C or Form F, or certificates in Form E-I or Form E-II or Form H upon him by the said authority throughout such year; and

(b) any return under the Act, or the West Bengal Sales Tax Act, 1994, or the West Bengal Value Added Tax Act, 2003, together with the receipted challan showing payment of tax, interest and late fee, as the case may be, payable according to such return for the furnishing of which the prescribed date has expired.

(4) A registered dealer eligible for making application under sub-rule (3), shall, subject to the conditions mentioned in the provisos to this sub-rule, be allowed to make an application in Form 2B electronically for obtaining declaration in Form C or declaration in Form F or certificate in Form E-I or certificate in Form E-II or certificate in Form H, respectively, by way of furnishing the required information in the said application and to transmit information in Form 2C electronically in respect of such declarations or certificates received on the previous occasion showing details of stock of such declarations or certificates, if any, until he is left out of such selection under sub-rule (1):

Provided that the registered dealer referred to in this sub-rule, shall not be allowed to make application for the declarations in Form C or Form F, or certificates in Form E-I or Form E-II or Form H until he has either no such declaration or certificate in stock issued to him in the previous occasion or in stock only forty *per centum* or less of the number of declarations or certificates issued to him in the previous occasion:

Provided further that no registered dealer eligible for making application under sub-rule (3), shall be allowed to make such application–

(a) for the declaration in Form C or certificate in Form E-I or certificate in Form E-II or certificate in Form H, for more than once in a quarter of a year; or

(b) for the declaration in Form F, for more than once in a month,

unless he furnishes satisfactory reason for making application beyond the number of such application he is entitled to make under this sub-rule.

(5) Where the authority referred to in sub-rule (3) is satisfied that the application for obtaining declarations or certificates is correct and in order and necessary information have been furnished electronically in Form 2C by a registered dealer eligible for making application under sub-rule (3), such authority shall issue the required number of declarations in Form C or Form F, or certificates in Form E-I or Form E-II or Form H, to such registered dealer and such authority shall cause delivery, by speed post or by a courier, of the said declarations or certificates to such dealer at his principal place of business as recorded in his certificate of registration under the Act:

Provided that where such registered dealer has certain number of declarations or certificates in stock, the said authority shall issue such number of declarations or certificates as reduced by the number of declarations or certificates already in stock.

(6) Where such registered dealer to whom such declaration or certificate is issued refuses to take delivery of such declaration or certificate or where such registered dealer is not available for receipt of such declaration or certificate or where such dealer has no existence at the principal place of business as recorded in his certificate of registration under the Act or for any other reason where such declaration or certificate cannot be delivered upon him, the authority referred in sub-rule (3) shall inform him electronically about the non-delivery of such declarations or certificates:

Provided that where such registered dealer furnishes satisfactory reason electronically regarding such non-delivery within seven days from the receipt of the information from the said authority in this regard and requests the said authority for delivery of such declarations or certificates upon him, the authority referred to in sub-rule (3) shall proceed to deliver such declarations or certificates once again to such dealer at his principal place of business:

Provided further that where such declarations or certificates cannot be delivered to the dealer for the second time, the authority referred to in sub-rule (3) shall proceed to cancel such blank declarations or certificates by mutilating or defacing such declarations or certificates and keeping the serial numbers inscribed on such declarations or certificates intact.

(7) Where an application for declarations in Form C or Form F, or certificates in Form E-I or Form E-II or Form H, is made before the authority referred to in sub-rule (1) of rule 4 by a dealer selected under this rule before the date of coming into force of the provisions of this rule and such application is pending for disposal, or issue of the declarations in Form C or Form F, or certificates in Form E-I or Form E-II or Form H has been kept withheld, on the date immediately before the date of coming into force of this rule, shall be deemed to be not lying with the said authority, and the provisions of this rule shall be applicable in respect of the registered dealers selected under sub-rule (1), on and from the said date of coming into force of the provisions of this rule.";

(3) in rule 6, –

(a) for sub-rule (1), *substitute* the following sub-rule:–

"(1) The certificate referred to in sub-section (2) of section 6 of the Act shall not be issued or accepted except in Form E-I or Form E-II obtained from an authority referred to in sub-rule (1) of rule 4, on application:

Provided that a fee of two rupees and fifty *paise* shall be payable for each book of 25 forms or a part thereof containing more than 10 forms, and one rupee for a part of a book containing 10 forms or less, and such fee shall be paid in court-fee stamp or stamps to be affixed to such an application at the time the forms are issued by a dealer other than the registered dealers selected for making application for obtaining declarations or certificates electronically as referred to in rule 4A.";

(b) after sub-rule (1), *insert* the following sub-rule:–

"(1A) The provisions of rules provided in Chapter X of the West Bengal Sales Tax Rules, 1995, and in Chapter VIA of the West Bengal Value Added Tax Rules, 2005, shall apply mutatis mutandis in the matter of application for and issue of Form E-I or Form E-II referred to in sub- rule (1) in respect of a dealer other than the registered dealers selected for making application for obtaining declarations or certificates electronically as referred to in rule 4A.";

(c) for sub-rule (7), *substitute* the following sub-rule:–

"(7) No dealer to whom a form of certificate is issued by an authority referred to in sub-rule (1) of rule 4, shall issue the same to another person except for the purpose of sub-section (2) of section 6 of the Act.";

(4) in rule 6A,–

(a) for sub-rule (1), *substitute* the following sub-rule:–

"(1) The declaration referred to in sub-section (1) of section 6A shall not be issued or accepted by a dealer except in Form F obtained from an authority referred to in sub-rule (1) of rule 4, on application.";

(b) in sub-rule (2),–

(i) for the words, figure and brackets "referred in sub-rule (1) above", *substitute* the words, letter, figures and brackets "referred to in sub-rule (1) above in respect of a dealer other than the registered dealers selected for making application for obtaining declarations or certificates electronically as referred to in rule 4A";

(ii) in the proviso for the words "such fee shall be paid in court-fee stamp or stamps to be affixed to such an application", *substitute* the words, letter and figure "such fee shall be paid in court-fee stamp or stamps to be affixed to such an application made by a dealer other than the registered dealers selected for making application for obtaining declarations or certificates electronically as referred to in rule 4A";

(c) for sub-rule (5), *substitute* the following sub-rule:–

"(5) No dealer to whom a Form F is issued by an authority referred to in sub-rule (1) of rule 4, shall transfer the same to another person except for the purpose of sub-section (1) of section 6A.";

(5) in rule 6B, –

(a) for sub-rule (1), *substitute* the following sub-rule:–

"(1) A certificate in Form H referred to in sub-rule (10) of rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall not be issued or accepted by a dealer except in Form H obtained from an authority referred to in sub-rule (1) of rule 4, on application.";

(b) in sub-rule (2), –

(i) for the words, figure and brackets "referred to in sub-rule (1) above", *substitute* the words, letter, figures and brackets "referred to in sub-rule (1) above in respect of a dealer other than the registered dealers selected for making application for obtaining declarations or certificates electronically as referred to in rule 4A";

(ii) in the proviso, for the words "such fee shall be paid in court-fee stamp or stamps to be affixed to such an application", *substitute* the words, letter and figure "such fee shall be paid in court-fee stamp or stamps to be affixed to such an application made by a dealer other than the registered dealers selected for making application for obtaining declarations or certificates electronically as referred to in rule 4A";

(c) for sub-rule (5), *substitute* the following sub-rule:–

"(5) No dealer to whom a certificate in Form H is issued by an authority referred to in sub-rule (1) of rule 4, shall transfer the same to another person except for the purpose of sub-section (3) of section 5 of the Act.";

(6) in rule 7, in sub-rule (1A), for the words "The applicant", *substitute* the words, letter and figure "The applicant other than the registered dealers selected for making application for obtaining declarations or certificates electronically as referred to in rule 4A";

(7) after FORM 2A, *insert* the following forms:–

FORM NO. 2B

Statement of Requisitation of Declaration/Certificate forms
under the Central Sales Tax Act, 1956.

[*See* Sub-rule (4) of rule 4A of the Central Sales Tax
(West Bengal) Rules, 1958]

Type of Form/Certificate appllied for : ● C ○ F ○ E-I ○ E-II ○ H

REGISTRATION NO. Covering Purchase (YYYY/MM)

For the Quarter Ending

Trade Name

Address of the Principal
Place of Business

Dealer to whom the Form/Certificate will be issued			Total value of purchases for which the form will be issued during the quarter (Rs.)	Total No. of Bill/Invoice
Name of the Selling Dealer	Select Selling Dealer's State	Selling Dealer's TIN/CST RC No (11 digit)		

I declare that the goods for which declaration in Form C are required are covered in my Registration Certificate under the C.S.T. Act. 1956.

Certified to be true and correct

Name of the applicant :

Status:

Type of Form/Certificate applied for : ○ C ● F ○ E-I ○ E-II ○ H

REGISTRATION NO. Covering Transfer For the Month Ending (YYYY/MM)

Trade Name

Address of the Principal Place of Business

Dealer to whom the Form/Certificate will be issued			Total value of Transfer Made During the month (Rs.)	Total No. of Invoice/Stock transfer documents
Name of the Transferor Dealer	Select Transferor Dealer's State	Transferor Dealer's TIN/CST RC No (11 digit)		

I declare that the goods for which declaration in Form F are required have been imported by me/us in West Bengal.

Certified to be true and correct

Name of the applicant :

Status:

Type of Form/Certificate appllied for : ○ C ○ F ● E-I ○ E-II ○ H

REGISTRATION NO. Covering Sale For the Quarter Ending (YYYY/MM)

Trade Name

Address of the Principal Place of Business

Dealer to whom the Form/Certificate will be issued			Invoice			The Declaration in Form C Received from the purchasing Dealer		The Railway Receipt, Trip Sheet of Lorry or any other document of other means of transport	
Name of the Purchasing Dealer	Select Purchasing Delear's state	Purchasing Delear's TIN/CST RC No (11 digit)	No.	Date	Amount	No.	Date	No.	Date

Certified to be true and correct

Name of the applicant :

Status:

Type of Form/Certificate applied for : ○ C ○ F ○ E-I ● E-II ○ H

REGISTRATION NO. Covering Sale (YYYY/MM)

For the Quarter Ending

Trade Name

Address of the Principal
Place of Business

Dealer to whom the Form/Certificate will be issued			Invoice			The Declaration in Form C Received from the purchasing Dealer		The Railway Receipt, Trip Sheet of Lorry or any other document of other means of transport		The Certificate in Form E-I/E-II received from the selling dealer	
Name of the Purchasing Dealer	Select Purchasing Delear's State	Purchasing Delear's TIN/ CST RC No (11 digit)	No.	Date	Amount	No.	Date	No.	Date	No.	Date

I declare that the goods for which declarartion form E-II are required are covered in my Registration Certificate under the C.S.T. Act. 1956.

Certified to be true and correct

Name of the applicant :

Status:

Type of Form/Certificate appllied for : ○ C ○ F ○ E-I ○ E-II ● H

REGISTRATION NO.

Covering Purchase (YYYY/MM)
For the Quarter Ending

Trade Name

Address of the Principal
Place of Business

Dealer to whom the Form/Certificate will be issued			Detaills of Purchase								Details of export									
Name of the Selling Dealer	Select Selling Delear's State	Selling Delear's TIN/ CST RC No (11 digit)	Order		Invoice		Description of goods	Qnty.	Unit	Amt. (Rs.)	Foreign buyer's Order		Invoice		Bill of lading, Airways bill, Consignment Note or similar other document of Export		Description of goods	Qnty.	Unit
			No.	Date	No.	Date					No.	Date	No.	Date	No.	Date			

Certified to be true and correct.

Name of the applicant :

Status:

FORM 2C

Statement of Utilisation of Declaration/Certificate forms under the Central Sales Tax Act, 1956

[See sub-rule (4) of rule 4A of the Central Sales Tax (West Bengal) Rules, 1958.]

Details of Utilisation to be submitted for Central Sales Tax Declaratin Form C :

C.S.T. RC No. of Issuing Dealer

Covering Purchase for QE (YYYYMM)

Trade Name

Address of the principal place of business

Dealer To whom the Form/Certificate was issued				Amount covered in the declaration Form/ Certificate	Total No. of Bills/ Invoices	Declaration Form/Certificate	
Name of Dealer	Name of the State	11 digit TIN No./ CST RC No.	Date of issue			Series	Serial No.

Number of declarations in stock

Details of Utilisation to be submitted for Central Sales Tax Certificate Form E-I :

C.S.T. RC No. of Issuing Dealer

Covering Sale for QE (YYYYMM)

Trade Name

Address of the principal place of business

Dealer To whom the Form/Certificate was issued				Invoice		Declaration Form C received from the purchasing Dealer	The railway Receipt, Trip Sheet of Lorry/or any other document of other means of transport	Declaration Form/Certificate	
Name of the Purchasing Dealer	Purchasing Dealer's State	Purchasing Dealer's TIN/CST RC No. (11 digit)	Date of Issue	No. & Date	Amount	No. & Date	No. & Date	Series	Serial No.

Number of Certificates in stock

Details of Utilisation to be submitted for Central Sales Tax Certificate Form E-II :

C.S.T. RC No. of Issuing Dealer Covering Sale for QE (YYYYMM)

Trade Name

Address of the principal place of business

Dealer To whom the Form/Certificate was issued				Invoice		Declaration Form C received from the purchasing Dealer	The railway Receipt, Trip Sheet of Lorry/or any other document of other means of transport	The declaration in Form E-I & E-II from the selling dealer	Declaration Form/Certificate	
Name of the Purchasing Dealer	Select Purchasing Dealer's State	Purchasing Dealer's TIN/CST RC No. (11 digit)	Date of Issue	No. & Date	Amount	No. & Date	No. & Date	No. & Date	Series	Serial No.

Number of certificates in stock

Details of Utilisation to be submitted for Central Sales Tax Declaration in Form F :

C.S.T. RC No. of Issuing Dealer Covering transfer for ME (YYYYMM)

Trade Name

Address of the principal place of business

Dealer To whom the Form/Certificate was issued				Total value of transfer made during the month (Rs.)	Total No. of Invoices/ stock transfer documents	Declaration Form/Certificate	
Name of the Transferor Dealer	Transferor Dealer's State	Transferor Dealer's TIN/CST/RC No. (11 digit)	Date of issue			Series	Serial No.

Number of declarations in stock

Details of Utilisation to be submitted for Central Sales Tax Certificate Form H :

C.S.T. RC No. of Issuing Dealer Covering Purchase for QE (YYYYMM)

Trade Name

Address of the principal place of business

Dealer To whom the Form/Certificate was issued				Details of purchase						Details of export						Declaration Form/ Certificate	
Name of the Selling Dealer	Select Selling Dealer's State	Selling Dealer's TIN/ CST RC No. (11 Digit)	Date of Issue	Order No. & Date	Invoice No. & Date	Description of Goods	Quantity	Unit	Amount (Rs.)	Foreign buyer's order No. & Date	Invoice No. & Date	Bill of lading, Airways bill, consignment note or similar other document No. & Date	Description of Goods	Quantity	Unit	Series No.	Serial

Number of Certificates in stock ☐ ".

2. This notification shall come into force with effect from the 1st day of January, 2009.

By order of the Governor,

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

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