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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 BRANCH

NOTIFICATION

No. 1850-F.T.— the 29th day of October, 2015.— 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 West Bengal Value Added Tax Rules, 2005, as subsequently amended (hereinafter referred to as the said rules):—

Amendment

In the said rules, in Chapter VI, in PART I, after rule 26 QD, insert the following rule:—

**"26QE. Deduction from turnover of sales for goods sold in the Food Festival under brand name "Aaharey Bangla,"**— Where a dealer makes sales of taxable goods in "Aaharey Bangla", a Food Festival to be held at Milan Mela Ground, Kolkata, from the 30th day of October, 2015 to the 2nd day of November, 2015, such dealer may, for the purpose of determination of his taxable turnover of sales on which tax is payable, deduct under clause (c) of sub-section(1) of section 16 from his turnover of sales that part of his turnover of sales which represents such sales of taxable goods, and, such dealer, on demand by appropriate authority under the Act, furnish the relevant tax invoice, invoice, cash memo or bill as the case may be:

Provided that no such deduction shall be allowed unless the dealer selling the goods, on demand by the appropriate authority under the Act, furnishes the relevant tax invoice, invoice, cash memo or bill as the case may be.

2. This Notification shall come into force with effect from the 30th day of October, 2015.

By order of the Governor,

S. P. SUKUL,

*Joint Secretary to the Government of West Bengal.*