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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. 1923-F.T.- the 9th December, 2009.— In exercise of the power conferred by sub-section (1) of section 25 of the West Bengal State Tax on Professions, Trades, Callings and Employment Act, 1979 (West Ben. Act VI of 1979), the Governor is pleased hereby to make the following amendments in the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, as subsequently amended (hereinafter referred to as the said rules) :—

Amendments

In the said rules, in CHAPTER III, —

(1) in rule 12,—

(a) in sub-rule (1),—

(i) in clause (a),—

(A) for the words, figures, letter and brackets “other than an employer eligible to furnish return annually under sub-rule (1a)”, *substitute* the words, figures, letters and brackets “other than an employer eligible to furnish return annually under sub-rule (1a) and other than an employer who is selected for electronically transmitting data in the return in Form III under sub-rule (1) of rule 12C”;

(B) for the words “tax payable according to such return.”, *substitute* the words “tax payable according to such return.”;

(ii) to clause (a), *add* the following clause:—

“Provided that where the payment has been made electronically in the manner referred to in sub-rule (3A), notwithstanding anything contained in this sub-rule, the return shall be furnished

along with the receipt obtained on payment of tax electronically through the concerned web sites of such banks, treasury or sub-treasury, as referred to in sub-rule (3A).”;

- (iii) in clause (b), for the words, figure, letter and brackets “other than an employer mentioned in sub-rule (1a)”, *substitute* the words, figures, letters and brackets “other than an employer mentioned in sub-rule (1a) and other than an employer selected for electronically transmitting data in the return in Form III under sub-rule (1) of rule 12C”;

(b) in sub-rule (1a), —

- (i) for the words, figure, letter and brackets “Where a registered employer, who is required to furnish return quarterly in accordance with the provision of clause (a) of sub-rule (1),”, *substitute* the words, figures, letters and brackets “Where a registered employer, who is required to furnish return quarterly in accordance with the provision of clause (a) of sub-rule (1) and who is required to furnish return in accordance with the provisions of sub-rule (1) of rule 12C,”;

- (ii) for the words “such registered employer”, *substitute* the words, figures, letter and brackets “such registered employer other than employer required to furnish return in accordance with the provisions of sub-rule(1) of rule 12D”;

- (iii) for the words “expiry of such year.”, *substitute* the words “expiry of such year.”;

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

“Provided that where the payment has been made electronically in the manner referred to in sub-rule (3A), notwithstanding anything contained in this sub-rule, the return shall be furnished along with the receipt obtained on payment of tax electronically through the concerned web sites of such banks, treasury or sub-treasury, as referred to in sub-rule (3A).”;

(d) in sub-rule (2), for the words, figure and letter and brackets “sub-rule (1) or sub-rule (1a)”, *substitute* the words, figures, letters and brackets “sub-rule (1), sub-rule (1a), rule 12C or rule 12D”;

(e) in sub-rule (3), for the word, figure and brackets “sub-rule (1)”, *substitute* the words, figures, letters and brackets “sub-rule (1), sub-rule (1a), rule 12C or rule 12D”;

(f) after sub-rule (3), *insert* the following sub-rule :—

“(3A) Notwithstanding anything contained in the provisions of sub-rule (2) and sub-rule (3), a registered employer may make payment of tax, interest, penalty or composition money, payable by, or due from, him under the Act electronically through the concerned web sites of such banks, treasury or sub-treasury, referred to in clause (b) of sub-rule (1) of rule 2 and also such public sector banks authorised by the State Government under notification No.1442-F.T, dated the 25th May, 1999 to accept deposits for payments, as have provisions for accepting deposits for payments electronically.”;

(g) after sub-rule (3A), *insert* the following sub-rule :—

“(3B) Notwithstanding anything contained in sub-rule (3A), —

- (a) where the amount of tax or the aggregate of the amounts of tax, paid by a registered employer, required to furnish return in accordance with the provisions of section 6 of the Act and the rules made thereunder, in the year ending on the 31st day of March, 2009 in respect of the return or returns, as the case maybe, for any year or years exceeds rupees thirty thousand, such registered employer shall make payment of tax, interest, penalty or composition money, payable by, or due from, him under the Act electronically through the concerned web sites of such banks, treasury or sub-treasury, as referred to in sub-rule (3A), on and from the 1st day of January,

2010 until such time the certificate of registration granted to such employer is cancelled under sub-section (2) of section 5 A;

- (b) where the amount of tax or the aggregate of the amounts of tax, paid by a registered employer, required to furnish return in accordance with the provisions of section 6 of the Act and the rules made thereunder, other than the registered employer referred to in clause (a), in a year which commences on or after the 1st day of April, 2009 in respect of the return or returns, as the case may be, for any year or years exceeds rupees thirty thousand in such year, such registered employer shall make payment of tax, interest, penalty or composition money, payable by, or due from, him under the Act electronically through the concerned web sites of such banks, treasury or sub-treasury, as referred to in sub-rule (3 A), from the first day of the year immediately following such year until such time the certificate of registration granted to such employer is cancelled under sub-section (2) of section 5 A.”.

- (2) after rule 12B, *insert* the following rules:—

“12C. **Selection of employers for electronically transmitting data in the return in Form III and manner in which quarterly returns to be furnished by employers so selected.**— (1) The Commissioner may, from amongst the registered employers who are required under clause (a) of sub-rule (1) of rule 12 to furnish returns quarterly in Form III, select such employers on such consideration as he may deem fit and proper, for transmitting the data in the return in Form III electronically.

(2) The employers so selected shall be informed, in writing, about such selection by the Commissioner and the names of the employers so selected shall be displayed in the web site, www.wbcomtax.gov.in, of the Commercial Taxes Directorate.

(3) Every employer who has been selected under sub-rule (1), shall furnish the return quarterly in Form III within one month from the date immediately following the date of expiry of each quarter to the prescribed authority—

- (a) firstly, by way of transmitting the data in the return in Form III, either under digital signature or without any digital signature electronically through such web site as mentioned in sub-rule (2), in respect of the return period during which such selection is made and in respect of subsequent return periods until he is left out of such selection by the Commissioner; and
- (b) secondly, by way of furnishing the said return in Form III in paper form and such return in paper form shall be accompanied by a receipted challan showing payment of tax payable according to such return:

Provided that where the payment has been made electronically in the manner referred to in sub-rule (3A), notwithstanding anything contained in this rule, the return shall be furnished along with the receipt obtained on payment of tax electronically through the concerned web sites of such banks, treasury or sub-treasury, as referred to in sub-rule (3A).

(4) Every employer, who is required to furnish return in accordance with the provisions of this rule, shall make payment of tax in the similar manner as laid down in clause (b) of sub-rule (1) of rule 12 in respect of payment of tax by an employer referred to in clause (a) of sub-rule (1) of rule 12.

- (5) Where —

- (a) the data in the return in Form III has been electronically transmitted within the prescribed date for furnishing such return and such return in Form III in paper form has been furnished within fifteen days from the expiry of the month in which such return is due to be furnished, the date of transmitting the data in the return electronically through the said web site shall be the date of furnishing such return;

- (b) the data in the return in Form III has been transmitted electronically within the prescribed date of furnishing such return but such return in Form III in paper form is furnished after fifteen days from the expiry of the month in which such return is due to be furnished, the date when such return in Form III in paper form is furnished, shall be deemed to be the date of furnishing such return;
- (c) the data in the return in Form III has been transmitted electronically after the prescribed date of furnishing such return, the date when such return in Form III in paper form is furnished shall be deemed to be the date of furnishing such return.

(6) Notwithstanding anything contained in this rule, the provisions of sub-rule (5), sub-rule (6) and sub-rule (7) of rule 12 shall, *mutatis mutandis*, apply in respect of a registered employer selected under this rule.

12D. Selection of employers for electronically transmitting data in the return in Form III and manner in which annual returns to be furnished by employers so selected— (1) The Commissioner may, from amongst the registered employers who are required under of sub-rule (1a) of rule 12 to furnish returns annually in Form III, select such employers on such consideration as he may deem fit and proper, for transmitting the data in the return in Form III electronically.

(2) The employers so selected shall be informed, in writing, about such selection by the Commissioner and the names of the employers so selected shall be displayed in the web site, *www.wbcomtax.gov.in*, of the Commercial Taxes Directorate.

(3) Every employer who has been selected under sub-rule (1), shall furnish the return annually in Form III within one month from the date immediately following the date of expiry of each year to the prescribed authority—

- (a) firstly, by way of transmitting the data in the return in Form III, either under digital signature or without any digital signature electronically through such web site as mentioned in sub-rule (2), in respect of the return period during which such selection is made and in respect of subsequent return periods until he is left out of such selection by the Commissioner; and
- (b) secondly, by way of furnishing the said return in Form III in paper form and such return in paper form shall be accompanied by a receipted challan showing payment of tax payable according to such return.

Provided that where the payment has been made electronically in the manner referred to in sub-rule (3A), notwithstanding anything contained in this rule, the return shall be furnished along with the receipt obtained on payment of tax electronically through the concerned web sites of such banks, treasury or sub-treasury, as referred to in sub-rule (3A).

(4) Every employer, who is required to furnish return in accordance with the provisions of this rule, shall make payment of tax in the similar manner as laid down in sub-rule (1b) of rule 12 in respect of payment of tax by an employer referred to in sub-rule (1a) of rule 12.

(5) Where —

- (a) the data in the return in Form III has been electronically transmitted within the prescribed date for furnishing such return and such return in Form III in paper form has been furnished within fifteen days from the expiry of the month in which such return is due to be furnished, the date of transmitting the data in the return electronically through the said web site shall be the date of furnishing such return;

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- (b) the data in the return in Form III has been transmitted electronically within the prescribed date of furnishing such return but such return in Form III in paper form is furnished after fifteen days from the expiry of the month in which such return is due to be furnished, the date when such return in Form III in paper form is furnished, shall be deemed to be the date of furnishing such return;
- (c) the data in the return in Form III has been transmitted electronically after the prescribed date of furnishing such return, the date when such return in Form III in paper form is furnished shall be deemed to be the date of furnishing such return.

(6) Notwithstanding anything contained in this rule, the provisions of sub-rule (1c) of rule 12 shall, *mutatis mutandis*, apply in respect of furnishing of return by the registered employer, selected under this rule.”.

2. In this notification, in paragraph 1, —

- (a) clause (1) (a) (i) (B), clause (1) (a) (ii), clause (1) (b) (iii), clause (1) (c) and clause (f) of shall be deemed to have come into force with effect from the 1st day of December, 2007;
- (b) remaining provisions shall be deemed to have come into force with effect from 1st day of December, 2009.

By order of the Governor,

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