

The
Kolkata Gazette

सत्यमेव जयते

Extraordinary
Published by Authority

AGRAHAYANA 18]

WEDNESDAY, DECEMBER 9, 2009

[SAKA 1931

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. 1924-F.T.- the 9th December, 2009.— 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 VIII, in PART I, —

(a) in rule 34, —

(i) in sub-rule (1), in the proviso, for the words, figures and brackets “under sub-section (1) of section 118,” *substitute* the words, figures, letters and brackets “under sub-section (1) of section 118, other than those who are selected for electronically transmitting data in the return in Form 14D under sub-rule (1) of rule 34A,”;

(ii) in sub-rule (2), —

(A) for the words, figures and brackets “sub-section (4) of section 18,” *substitute* the words, figures, letters and brackets “sub-section (4) of section 18, other than those who are selected for transmitting data in the return in Form 15 electronically under sub-rule (1) of rule 34AA,”;

(B) for the words and figures “Form No. 15,” *substitute* the word and figures “Form 15”;

(C) in the first proviso, for the words and figures “Form No. 15” *substitute* the word and figures “Form 15” and for the words and figures “Form No. 14,” *substitute* the word and figures “Form 14”;

- (b) in rule 34A,—
- (i) in the marginal note, for the word and figure “Form 14”, *substitute* the words, figures and letter “Form 14 or Form 14D”;
 - (ii) in sub-rule (1), for the word and figures “Form 14”, occurring in two places, *substitute* the words, figures and letter “Form 14 or Form 14D”;
 - (iii) in sub-rule (3), —
 - (A) for the words and figures “shall furnish the return quarterly in Form 14”, *substitute* the words, figures and letter “shall furnish the return quarterly in Form 14 or Form 14D”;
 - (B) in clause (a), for the words and figures “the data in the return in Form 14, either under digital signature or without any digital signature electronically to such web site”, *substitute* the words, figures and letter “the data in the return in Form 14 or Form 14D, either under digital signature or without any digital signature electronically through such web site”;
 - (C) in clause (b), for the words and figures “Secondly, by way of furnishing the return in Form 14 in paper form to the appropriate assessing authority”, *substitute* the words, figures and letter “secondly, by way of furnishing the said return in Form 14 or Form 14D in paper form”;
 - (iv) in sub-rule (4), —
 - (A) in clause (a), —
 - (I) for the word and figures “Form 14”, occurring in two places, *substitute* the words, figures and letters “Form 14 or Form 14D”; and
 - (II) for the words “to the said web site”, *substitute* the words “through the said web site”;
 - (B) in clause (b), for the word and figures “Form 14”, occurring in three places, *substitute* the words, figures and letter “Form 14 or Form 14D”;
 - (C) in clause (c), for the word and figures “Form 14”, occurring in two places, *substitute* the words, figures and letter “Form 14 or Form 14D”;
- (c) after rule 34A, *insert* the following rule:—

“34AA. Selection of dealers for electronically transmitting data in the return in Form 15 and manner in which quarterly returns to be furnished by dealers so selected.— (1) The Commissioner may, from amongst the registered dealers who are required under sub-rule (2) of rule 34 to furnish returns quarterly in Form 15, select such dealers on such consideration as he may deem fit and proper, for transmitting data in the return in Form 15, electronically.

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

(3) Every dealer who has been selected under sub-rule (1), shall furnish the return quarterly in Form 15 within the next English Calendar month from the date of expiry of each quarter to the appropriate assessing authority —

- (a) firstly, by way of transmitting the data in the return in Form 15, 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 15 in paper form:

Provided that the provisions of the first proviso to sub-rule (2) of rule 34 shall apply in furnishing return under this rule and the dealer who has been selected under sub-rule (1) shall, notwithstanding anything contained in clause (a) of sub-rule (3), be deemed to have been left out of such selection from the period for which he is not eligible to furnish return in Form 15 under the said proviso.

- (4) Where —

- (a) the data in the return in Form 15 has been electronically transmitted within the prescribed date for furnishing such return and such return in Form 15 in paper form has been furnished within fifteen days from the expiry of the English Calendar 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 15 has been transmitted electronically within the prescribed date of furnishing such return but such return in Form 15 in paper form is furnished after fifteen days from the expiry of the English Calendar month in which such return is due to be furnished, the date when such return in Form 15 in paper form is furnished, shall be deemed to be the date of furnishing such return;
- (c) the data in the return in Form 15 has been transmitted electronically after the prescribed date of furnishing such return, the date when such return in Form 15 in paper form is furnished shall be deemed to be the date of furnishing such return.

(5) The provisions of sub-rule (3), and sub-rule (4), of rule 34 shall, *mutatis mutandis*, apply in the manner of furnishing returns under this rule.”.

2. This notification shall be deemed to have come into force with effect from the 1st day of April, 2009.

By order of the Governor,

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