

(3) in CHAPTER III,—

- (a) in rule 6, in sub-rule (1), for the words “ordinarily within twenty-one days”, *substitute* the words “within thirty days”;
- (b) after rule 6, *insert* the following rule:—

“6A. **Special provision for registration.**—(1) Where a dealer applies for registration in accordance with the provisions of section 24A, the provisions of sub-rule (1), sub-rule (2), sub-rule (3), sub-rule (4) of rule 5, sub-rule (1) of rule 6 so far it relates to issue of certificate of registration and issue of certified copies of such certificate, and sub-rule (4) of rule 6 shall apply *mutatis mutandis* in the matter of making the application of registration and issue of such certificate of registration.

(2) The declaration to be submitted along with the application for registration shall be in the Form appended to this rule:—

FORM OF DECLARATION

(See rule 6A of the West Bengal Value Added Tax Rules, 2005)

I, (the person who has applied for registration), son of residing at *carrying on business under the trade name/or on behalf of the (name of the *partnership firm/company/AOP/HUF/etc. declare that—

- (1) *I/we have a bonafide business in West Bengal of (name of the broad category of goods being dealt in) and have incurred liability to pay tax under the Act;
- (2) *I/we have applied for registration under section 24A of the West Bengal Value Added Tax Act, 2003 on with (name of the *Circle/Charge);
- (3) *my/our total sales, turnover of sales on which tax is payable under sub-section (2) of section 16 and tax during the period commencing from the date of liability to pay tax and ending on the date preceding the date of filing of such application are given below:—

		Rs. (in figures)	Rupees (in words)
(i)	Total sales		
(ii)	**Turnover of sales		
(iii)	Tax at the rate of one <i>per centum</i>		

The receipted challan showing payment of aforesaid tax at the appropriate Government Treasury (name of such Treasury) on (date of payment) is enclosed.

Certified that the above particulars are true and correct to the best of my knowledge.

Date:

.....
(Signature of the declarant)

*Strike out whichever is not applicable.

**Turnover of sales on which tax is payable, under sub-section (2) of section 16, is to be given.”;

(c) after rule 16, *insert* the following rule:—

“16A. **Restoration of certificate of registration cancelled under clause (e) or clause (f) of sub-section (1) of section 29.**—Where the certificate of registration of a dealer is cancelled under clause (e) or clause (f) of sub-section (1) of section 29, the appropriate authority under the Act shall, on an application made by the dealer along with return and receipted challan showing payment of net tax and interest, if any, or evidence of payment of tax due or interest due, as the case may be, restore such certificate of registration in accordance with the provision of sub-section (4) of section 29.”;

- (4) in CHAPTER IV, in rule 17, in sub-rule (6), for the words “within thirty-five days”, *substitute* the words “within thirty days”;
- (5) in CHAPTER V,—
- (a) in rule 19,—

- (i) for sub-rule (1), *substitute* the following sub-rule:—

“(1) A registered dealer shall be entitled to input tax credit or input tax rebate subject to the provisions of section 22 and subject to the restrictions and conditions as mentioned in this Chapter.”;

- (ii) for sub-rule (2), *substitute* the following sub-rule:—

“(2) Where capital goods as referred to in clause (6) of section 2, have been purchased by a registered dealer for manufacture of taxable goods for sale, or for execution of works contract, or to keep the goods in a saleable condition, or to effect the sale properly, the input tax credit or input tax rebate on such capital goods shall be available in one instalment only in the month in which such goods have been capitalised in the books of accounts of such dealer:

Provided that where the total amount of input tax credit or the input tax rebate in respect of capital goods value of which is above rupees one crore, has not been claimed by a registered dealer till coming into force of this provision, the remaining amount of input tax credit or input tax rebate in respect of such capital goods may be available in one instalment within three months from the date of coming into force of this provision:

Provided further that input tax credit or input tax rebate in respect of capital goods acquired by a registered dealer on hire purchase or on instalment or on transfer of right to use, shall be available only on the amount of tax charged by the selling dealer during a tax period.”;

- (iii) after sub-rule (2), *insert* the following sub-rule:—

“(2A) Where the capital goods purchased and capitalised by a registered dealer are used for the purpose of manufacturing both taxable and non-taxable goods, input tax credit or input tax rebate on such goods, depending on the expected sale of taxable goods as a percentage to total sales during a period as given in column (2), shall be available to such dealer to the extent as stated in column (3) on the Table below:—

Table

Serial No. (1)	Percentage of expected taxable sales to total sales during a period (2)	Input tax credit or input tax rebate available (3)
1	Less than 25%	15%
2	25% and above but less than 50%	40%
3	50% and above but less than 75%	70%
4	75% and above but less than 100%	90% :

Provided that where a registered dealer has enjoyed input tax credit or input tax rebate on capital goods in accordance with the provision of this sub-rule and at the end of the period, it is found that the registered dealer has enjoyed input tax credit or input tax rebate more than the amount he is eligible for, the input tax credit or input tax rebate of such registered dealer shall be reversed to the extent to which he is ineligible in the first month following such period.

Explanation.—For the purpose of this sub-rule, the word “period”, means twelve consecutive months following the month of capitalisation of the capital goods in the books of accounts of the dealer.”;

- (iv) in sub-rule (6), for the words, figure and brackets “under the provisions of the third proviso to sub-section (3) of that section”, *substitute* the words, figure and brackets “under the provisions of fourth proviso to sub-section (3) of that section”;

- (b) in rule 20,—
- (i) in sub-rule (1),—
- (A) for the words and figures “Subject to the provisions of section 22, no input tax credit or input tax rebate shall be allowed”, *substitute* the words “No input tax credit or input tax rebate shall be allowed”;
- (B) *omit* clause (b);
- (C) for clause (f), *substitute* the following clause:—
- “(f) on goods held in stock by him when he has opted to pay tax under sub-section (3), or sub-section (3A), or sub-section (3B), of section 16 or sub-section (4) of section 18; or”;
- (D) in clause (g), for the words, figures and brackets “under sub-section (3) of section 16 or sub-section (4) of section 18”, *substitute* the words, figures, letters and brackets “under sub-section (3), or sub-section (3A), or sub-section (3B), of section 16 or sub-section (4) of section 18”;
- (E) after clause (h), *insert* the following clause:—
- “(ha) on the amount standing as unutilised credit on the day the dealer exercises his option to pay tax under sub-section (3), or sub-section (3A), or sub-section (3B), of section 16 or sub-section (4) of section 18; or
- (hb) save as mentioned in sub-rule (6) of rule 19, on goods held in stock by him on the date he became ineligible to pay tax at compounded rate under sub-section (3), or sub-section (3A), or sub-section (3B), of section 16 or sub-section (4) of section 18; or”;
- (ii) in sub-rule (5), for the words “have been taken back by the hirer”, *substitute* the words “have been taken back by the dealer who sold such goods”;
- (c) in rule 22,—
- (i) in sub-rule (4), for the words “within fifteen days”, *substitute* the words “within forty-five days”;
- (ii) in sub-rule (10), for the words, figure and brackets “as referred to in sub-rule (1) has not been filed within a period of ninety days from the date of order of granting registration”, *substitute* the words, figure and brackets “as referred to in sub-rule (4) has not been filed within a period of forty-five days from the date of order of granting registration”;
- (d) in rule 23, *omit* sub-rule (3);
- (6) in CHAPTER VI, in PART I,—
- (a) in rule 26A,—
- (i) in sub-rule (1), for the words “to arrive at the turnover of sales and he shall produce, on demand by the appropriate authority, relevant tax invoice or cash memo and other related documents evidencing such sales.”, *substitute* the words “to arrive at the turnover of sales on which tax is payable and he shall, on demand by the appropriate authority under the Act, furnish the relevant tax invoice or invoice or cash memo or bill and other related documents evidencing such sales.”;
- (ii) to sub-rule (1), *add* the following proviso:—
- “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 or invoice or cash memo or bill and other related documents evidencing such sales.”;
- (iii) in sub-rule (2), for the words “to arrive at his turnover of sales and he shall produce, on demand by the appropriate authority, relevant tax invoice or cash memo evidencing such sales and a certificate in the Form appended to this rule, duly filled in and signed by the purchasing dealer or by a person authorised by such purchasing dealer for this purpose.”, *substitute* the words “to arrive at the turnover of sales on which tax is payable and he shall, on demand by the appropriate authority under the Act, furnish relevant tax invoice or invoice or cash memo or bill and other related documents evidencing such sales and a certificate in the Form appended to this rule, duly filled in and signed by the purchasing dealer or by a person authorised by such purchasing dealer for this purpose.”;

- (iv) to sub-rule (2), *add* the following proviso:—
“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 or invoice or cash memo or bill and other relevant documents evidencing such sales and the relevant certificate.”;
- (v) in FORM OF CERTIFICATE,—
(A) for the words “tax invoice/cash memo”, *substitute* the words “tax invoice/invoice/cash memo/bill”;
(B) in the box, in column (1), for the words “Tax invoice/cash memo No.”, *substitute* the words “tax invoice/invoice/cash memo/bill No.”;
- (b) in rule 26B, for the words, letter, figures and brackets “determination of his taxable turnover of sales on which tax is payable, deduct under clause (c) of sub-section (1) of section 16 from its gross turnover of sales that part of such gross turnover which represents sales of such vessel.”, *substitute* the words, letter, figures and brackets “determination of his turnover of sales on which tax is payable, deduct under clause (c) of sub-section (1) of section 16 from its turnover of sales that part of such turnover of sales which represents sales of such vessel.”;
- (c) to rule 26B, *add* the following proviso:—
“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 or invoice or cash memo or bill along with a copy of such contract.”;
- (d) in rule 26C, for the words “on demand by the appropriate assessing authority, furnish the relevant cash memo or invoice or bill or tax invoice along with a certificate in the Form appended to this rule, duly filled in and signed by an officer not below the rank of a Commanding Officer.”, *substitute* the words “on demand by the appropriate authority under the Act, furnish the relevant tax invoice or invoice or cash memo or bill and a certificate in the Form appended to this rule, duly filled in and signed by an officer not below the rank of a Commanding Officer.”;
- (e) to rule 26C, *add* the following proviso:—
“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 or invoice or cash memo or bill and the relevant certificate.”;
- (f) in rule 26D, for the words, letter, figures and brackets “determination of taxable turnover of sales on which tax is payable, deduct under clause (c) of sub-section (1) of section 16, from its gross turnover of sales that part of turnover of sales which represents the sales made to the members of the Defence Forces of India, and it shall, on demand by the appropriate assessing authority, furnish a certificate in the Form appended to this rule, duly filled in and signed by the officer not below the rank of a Commanding Officer, of the unit to which the member or members of the Defence Forces of India purchasing such goods belongs or belong.”, *substitute* the words, letter, figures and brackets “determination of his turnover of sales on which tax is payable, deduct under clause (c) of sub-section (1) of section 16, from its turnover of sales that part of such turnover of sales which represents the sales made to the members of the Defence Forces of India, and it shall, on demand by the appropriate authority under the Act, furnish the relevant tax invoice, invoice, cash memo or bill and a certificate in the Form appended to this rule, duly filled in and signed by the officer not below the rank of a Commanding Officer, of the unit to which the member or members of the Defence Forces of India purchasing such goods belongs or belong.”;
- (g) to rule 26D, *add* the following proviso:—
“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 or invoice or cash memo or bill and the relevant certificate.”;
- (h) in rule 26E, for the words, letter, figures and brackets “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 gross turnover of sales, that part of such gross turnover which represents such sales of lubricants, and it shall on demand by the appropriate assessing authority, furnish a certificate in the Form appended to this rule duly filled in and signed by a person authorised in his behalf.”, *substitute* the words, letter, figures and brackets “determination of his 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 such turnover of sales which represents sales of lubricants, and it shall, on demand by the appropriate authority under the Act, furnish the relevant tax invoice or invoice or cash memo or bill and a certificate in the Form appended to this rule duly filled in and signed by a person authorised for this purpose.”;

- (i) to rule 26E, *add* the following proviso:—
- “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 or invoice or cash memo or bill and the relevant certificate.”;
- (j) in rule 26F, for the words, letter, figures and brackets “determination of his taxable turnover of sales on which tax is payable, deduct under clause (d) of sub-section (1) of section 16 from his gross turnover of sales that part of such turnover which represents such sales of taxable goods made to the diplomatic mission and such dealer shall, on demand by the appropriate assessing authority, furnish the relevant cash memo or invoice or bill or tax invoice along with a certificate in the Form appended to the rule, duly filled in and signed by a person authorised in this behalf.”, *substitute* the words, letter, figures and brackets “determination of his 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 such turnover of sales which represents such sales of taxable goods to the diplomatic mission and such dealer shall, on demand by the appropriate authority under the Act, furnish the relevant tax invoice or invoice or cash memo or bill along with a certificate in the Form appended to the rule, duly filled in and signed by a person authorised in this behalf.”;
- (k) to rule 26F, *add* the following proviso:—
- “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 or invoice or cash memo or bill and the relevant certificate.”;
- (l) in rule 26G,—
- (i) for the words “determining his taxable turnover of sales”, *substitute* the words “determining his turnover of sales”;
- (ii) in the proviso, for the words “by the appropriate assessing authority, copy of invoice or cash memo or bill”, *substitute* the words “by the appropriate authority under the Act, the relevant tax invoice or invoice or cash memo or bill”;
- (iii) in FORM OF CERTIFICATE, for the words “against your invoice/cash memo/bill No.”, *substitute* the words “against tax invoice/invoice/bill/cash memo No.”;
- (m) in rule 26H,—
- (i) for the words, letter, figures and brackets “determining his taxable turnover of sales, deduct under clause (c) of sub-section (1) of section 16 from his gross turnover of sales that part of such turnover which represents”, *substitute* the words, letter, figures and brackets “determining his 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 such turnover of sales which represents”;
- (ii) in the proviso, for the words “by the appropriate assessing authority, furnishes the relevant invoice/cash memo/bill”, *substitute* the words “by the appropriate authority under the Act, furnishes the relevant tax invoice or invoice or cash memo or bill”;
- (iii) in FORM OF CERTIFICATE, in the table, in the heading under serial number (1), for the words “Invoice/bill/cash memo No.”, *substitute* the words “Tax invoice/invoice/bill/cash memo No.”;
- (n) in rule 26I, for the words, letter, figures and brackets “determination of his taxable turnover of sales on which tax is payable, deduct the turnover of such sales under clause (c) of sub-section (1) of section 16 from his gross turnover of sales, and he shall, on demand by the appropriate assessing authority, furnish a certificate from the purchaser in the Form appended to this rule, duly filled in and signed by the principal officer or such other officer as may be authorised in this behalf:—”, *substitute* the words, letter, figures and brackets “determination of his turnover of sales on which tax is payable, deduct the turnover of such sales under clause (c) of sub-section (1) of section 16 from his turnover of sales, and he shall, on demand by the appropriate authority under the Act, furnish the relevant tax invoice or invoice or cash memo or bill and a certificate from the purchaser in the Form appended to this rule, duly filled in and signed by the principal officer or such other officer as may be authorised in this behalf.”;
- (o) to rule 26I, *add* the following proviso:—
- “Provided that no such deduction shall be allowed unless the dealer selling the goods, on demand by such appropriate authority under the Act, furnishes the relevant tax invoice or invoice or cash memo or bill and the relevant certificate.”;

- (p) in rule 26J,—
- (i) for the words “determining his taxable turnover of sales”, *substitute* the words “determining his turnover of sales”;
 - (ii) for the words “from his gross turnover of sales that part of such turnover”, *substitute* the words “from his turnover of sales that part of such turnover”;
 - (iii) for the words “by the appropriate assessing authority”, *substitute* the words “by the appropriate authority under the Act”;
- (q) after rule 26J, *insert* the following rules:—
- 26K. Deduction from turnover of sales for sale of pre-used motor cars.**—Where a dealer makes sales of pre-used motor cars, on or after 1st day of October, 2006, to any person, whether a dealer or not, in West Bengal, such dealer may, for the purpose of determination of his turnover of sales on which tax is payable, deduct under clause (c) of sub-section (1) of section 16, from his turnover of sales fifty *per centum* of that part of turnover of sales which represents sale of such cars and he shall, on demand by the appropriate authority under the Act, furnish the relevant tax invoice or invoice or cash memo or bill and other related documents evidencing such sale:
- 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 or invoice or cash memo or bill and other related documents evidencing such sales.
- 26L. Deduction from turnover of sales for sale of recorded cinematographic films.**—Where a dealer makes sales as defined in sub-clause (c) of clause (39) of section 2 of recorded cinematographic films in West Bengal, on or after 1st day of April, 2005, such dealer may for the purpose of determination of his 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 turnover of sales which represents sale of such goods and he shall, on demand by the appropriate authority under the Act, furnish the relevant tax invoice or invoice or cash memo or bill and other related documents evidencing such sales:
- 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 or invoice or cash memo or bill and other related documents evidencing such sales.
- 26M. Deduction from turnover of sales for sale of furnace oil or lubricants to foreign going vessels.**—Where a dealer makes sales of furnace oil or lubricants to any foreign going vessels in West Bengal, on or after 1st day of November, 2006, such dealer may, for the purpose of determination of his turnover of sales on which tax is payable, deduct under clause (c) of sub-section (1) of section 16, from his turnover of sales seventy *per centum* of that part of turnover of sales which represents sale of such goods to such vessels and he shall, on demand by appropriate authority under the Act, furnish the relevant tax invoice or invoice or cash memo or bill and other related documents evidencing such sales:
- 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 or invoice or cash memo or bill and other related documents evidencing such sales.”;
- (r) in rule 27, in sub-rule (2), for the words, figures, letter and brackets “Siliguri Tea Auction Committee being his agent under the Private Treaty sales held in Kolkata under the auspices of such Association or at Siliguri under the auspices of such committee, such registered dealer shall, subject to the condition specified in sub-rule (2) of rule 32, while determining his turnover of sales on which tax is payable, deduct, from his turnover of sales that part of the turnover representing such sale of tea under clause (c) of sub-section (1) of section 16.”, *substitute* the words, figures, letter and brackets “Siliguri Tea Auction Committee or the North Bengal Tea Auction Committee being his agent under the Private Treaty sales held in Kolkata under the auspices of such Association or at Siliguri under the auspices of Siliguri Tea Auction Committee or at Jalpaiguri under the auspices of North Bengal Tea Auction Committee, such registered dealer shall, subject to the condition specified in sub-rule (2) of rule 32, while determining his 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 turnover of sales which represents sales of such tea.”;
- (s) in PART II,—
- (i) for the heading, *substitute* the following heading:—
“Deduction from turnover of purchases under clause (d) of sub-section (2) of section 17”;

(ii) in rule 29,—

(A) for the heading, *substitute* the following heading:—

“Deduction of purchase of goods from turnover of purchases by a dealer located in Special Economic Zone.”;

(B) for the words, letter, figures and brackets “under clause (e) of sub-section (1) of section 12”, *substitute* the words, letter, figures and brackets “under clause (d) of sub-section (2) of section 17”;

(iii) after rule 29, *insert* the following rule:—

“29A. Deduction from turnover of purchases, purchase of goods from a dealer who applied for registration within thirty days of incurring liability to pay tax.—Where a registered dealer purchases goods from a dealer in West Bengal who has applied for registration within thirty days of his incurring liability to pay tax under sub-section (2) of section 23 and who has issued a tax invoice, such dealer, subject to the satisfaction of the appropriate authority under the Act, may, for the purpose of determination of his turnover of purchases, deduct under clause (d) of sub-section (2) of section 17, from his turnover of purchases such amount of purchase, and he shall, on demand by the appropriate authority under the Act, furnish the relevant tax invoice and such other documents evidencing such purchase:

Provided that where the application for registration of the dealer has been rejected, no deduction shall be allowed on such purchases from the date of order of rejection of the application.”;

(t) in PART III, in rule 30,—

(i) in sub-rule (1), in clause (g), for the words “supply of labour and services subject to the furnishing of profit and loss account of the worksite.”, *substitute* the words “supply of labour and services”;

(ii) in sub-rule (2), in the TABLE,—

(A) for the figures under the headings “4 per centum” and “12.5 per centum” in column (4) against serial No. 1 in column (1), *substitute* the following figures under the headings “4 per centum” and “12.5 per centum” in column (4), respectively:—

“50 25”;

(B) for the figures in column (3) and under the headings “4 per centum” and “12.5 per centum” in column (4) against serial No. 2 in column (1), *substitute* the following figures in column (3) and under the headings “4 per centum” and “12.5 per centum” in column (4), respectively:—

“20 50 30”;

(C) for the figures in column (3) and under the headings “4 per centum” and “12.5 per centum” in column (4) against serial No. 11 in column (1), *substitute* the following figures in column (3) and under the headings “4 per centum” and “12.5 per centum” in column (4), respectively:—

“20 50 30”;

(D) for the figures under the headings “4 per centum” and “12.5 per centum” in column (4) against serial No. 14 in column (1), *substitute* the following figures under the headings “4 per centum” and “12.5 per centum” in column (4), respectively:—

“50 30”;

(E) for the figures under the headings “4 per centum” and “12.5 per centum” in column (4) against serial No. 16 in column (1), *substitute* the following figures under the headings “4 per centum” and “12.5 per centum” in column (4), respectively:—

“30 40”;

(F) for the figures in column (3) and under the headings “4 per centum” and “12.5 per centum” in column (4) against serial No. 17 in column (1), *substitute* the following figures in column (3) and under the headings “4 per centum” and “12.5 per centum” in column (4), respectively:—

“60 40 Nil”;

(G) for the figures under the headings “4 per centum” and “12.5 per centum” in column (4) against serial No. 21 in column (1), *substitute* the following figures under the headings “4 per centum” and “12.5 per centum” in column (4), respectively:—

“30 50”;

(7) in CHAPTER VIII,—

(a) for the heading, *substitute* the following heading:—

“Return periods, prescribed dates, manner and conditions for payment of tax at compounded rate, manner and time of payment of net tax and interest for delayed payment or non-payment of net tax or for non-reversal of input tax credit or input tax rebate before assessment, manner of furnishing statements, accounts and declarations by registered dealer and penalty for failure to submit the same, manner of deduction and deposit of an amount towards payment of tax on contractual transfer price and penalty for failure to do so, and manner of payment of tax by casual dealer.”;

(b) in PART I, in rule 34,—

(i) for sub-rule (1), *substitute* the following sub-rule:—

“(1) Subject to the provisions of sub-rule (2), every dealer liable to furnish return under sub-section (1) of section 32, other than those enjoying exemption or deferment or remission of tax under sub-section (1) of section 118, shall furnish returns quarterly in Form 14 within the next English Calendar month from the date of expiry of each quarter:

Provided that every dealer enjoying exemption or deferment or remission of tax under sub-section (1) of section 118, shall furnish such returns quarterly in Form 14D, within the next English Calendar month from the date of expiry of each quarter.”;

(ii) in sub-rule (2), for the words, figures and brackets “sub-section (3) of section 16 or”, *substitute* the words, figures, letters and brackets “sub-section (3), or sub-section (3A) or sub-section (3B) of section 16 or”;

(iii) in sub-rule (3), after clause (d), *insert* the following clause:—

“(da) the authorised officer, in case of Government or local authority;”;

(iv) in sub-rule (4), for the words, figures and letters “Form No. 14 or Form No. 14A or Form No. 14B or Form No. 14C or Form No. 15,”, *substitute* the words, figures and letter “Form No. 14 or Form No. 14D or Form No. 15,”;

(v) in sub-rule (5),—

(A) for the words, figures and letters “Form No. 14 or Form No. 14A or Form No. 14B or Form No. 14C,”, *substitute* the words, figures and letter “Form No. 14 or Form No. 14D,”;

(B) for clause (a), *substitute* the following clause:—

“(a) an Annexure A as mentioned below, where a registered dealer exercise his option to pay tax under sub-section (4) of section 16 on the maximum retail price (MRP) specified on such goods manufactured in, or imported into, West Bengal by him:—

ANNEXURE A

[Annexure to return to be submitted by a registered dealer who opts to pay tax on Maximum Retail Price (MRP) as per the provision of sub-section (4) of section 16.]

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS

Name of goods on which tax is payable on MRP	Aggregate of MRP (inclusive of tax)	Aggregate of MRP (excluding tax)	Rate of tax	Amount of tax paid or payable
I	II	III	IV	V
Total:				

Date

Signature of the Dealer

Status

Strike out whichever is not applicable;

(C) *omit* clause (b);(D) for clause (d), *substitute* the following clause:—

“(a) an Annexure D as mentioned below, where such registered dealer is a works contractor who is unable to ascertain the amount of deduction from contractual transfer price as referred to in sub-rule (1) of rule 30:

Provided that where a works contractor is able to ascertain the amount of deduction from his books of accounts, such works contractor shall, in lieu of Annexure D, enclose with the return a statement showing the calculation of the amount of such deduction in respect of each tax period duly verified by him:—

ANNEXURE D

[Annexure to return to be filled in by a works contractor who is unable to ascertain the amount of deduction for labour, service and other like charges.]

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS

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Sl. No.	Nature of works contract [rule 30(2)]	Contractual Transfer Price (CTP)	% of deduction as given in rule 30(2) after deduction u/s 18(2)(a) *or/and 18(2)(c), if any	Taxable CTP	Tax payable on (5)	
					1	2
					@4%	@12.5%
				Total		

Date

Signature of the Dealer

Status

*Strike out whichever is not applicable;";

(E) *omit* clause (e);

(F) an Annexure F as mentioned below indicating therein the amount of reverse credit:

Provided that where the amount of reverse credit has been calculated under self accounting method, the dealer shall, in lieu of Annexure F, enclose with the return a statement showing calculating of such reverse credit in respect of each tax period duly verified by him:—

ANNEXURE F

[Annexure to return to be filed where input tax credit is to be reversed.]

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS

Calculation of reverse credit using formula as given in rule 23(4)

		Stock Transfer I	Exempt Sale II	Goods lost, damaged, etc. III	Others (please specify) IV	Total (I+II+III+IV)
1. Reverse credit (Rs.)	Starting from 1st day of the year to the last day of the month in which occasion of reverse credit arises					
2. Input tax credit reversed in earlier periods	Tax period					
	Total					
3. Reverse credit for the tax period [1 – 2]						

Date

Signature of the dealer

Status

For calculation of reverse credit as per the provision of sub-rule (4) of rule 23, monthwise working as per the table above is to be furnished;

(G) for clause (g), *substitute* the following clause;—

“(g) an Annexure G as mentioned below, where such registered dealer is enjoying deferment under clause (a) or exemption under clause (b), or remission under clause (c), as the case may be, of sub-section (1) of section 118:—

ANNEXURE G

(Annexure to return to be filled in by dealers enjoying deferment/exemption/remission.)

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS:

	Deferment under section 118(1)(a) (Rs.)	Exemption under section 118(1)(b) (Rs.)	Remission under section 118(1)(c) (Rs.)
(i) Turnover of sales			
(ii) *100% of net tax i.e. output tax to be deferred/ exempted/remitted during the period			
(iii) *Total output tax deferred/ exempted/remitted till the end of the return period			
(iv) Balance of input tax credit or rebate as B/F at the beginning of the period			
(v) Input tax credit or rebate for the period			
(vi) Input tax credit or rebate reversed *or/and enjoyed during the period			
(vii) Input tax credit or rebate claimed as refund u/s 22(8A)			
(viii) Total input tax credit/ rebate accumulated till the end of the return period [(iv)+(v)-(vi)-(vii)]			

Date

Signature of the dealer

Status

Strike out whichever is not applicable;

(c) in PART II,—

(i) in rule 38, in sub-rule (4),—

(A) for the words “option is so exercised”, *substitute* the words “option is so exercised or subject to the satisfaction of the appropriate authority, within such further time as may be allowed by such authority”;

(B) in the first proviso, for the words “certificate of registration”, *substitute* the words “certificate of registration or subject to the satisfaction of the appropriate authority, within such further time as may be allowed by such authority”;

(ii) after rule 38, *insert* the following rules:—

“38A. **Conditions and procedure for payment of tax at a compounded rate under sub-section (3A) of section 16.**—(1) A registered dealer shall be eligible to exercise his option to pay tax under sub-section (3A) of section 16 for a maximum period of one year only at a time:

Provided that such registered dealer may exercise such option for any subsequent year subject to fulfilment of the terms and conditions as laid down in this rule.

(2) A registered dealer opting to pay tax under sub-section (3A) of section 16 for a year or part of a year shall not be a dealer who has claimed input tax credit on stock of goods lying with him on the date from which he opts to pay tax under sub-section (3A) of section 16.

(3) A registered dealer exercising his option for a year or part of a year to pay tax in accordance with the provisions of sub-section (3A) of section 16, shall communicate such option in Form No. 16 to the Additional Commissioner or the Deputy Commissioner duly authorised by the Commissioner for such purpose within ninety days from the date of commencement of the year in respect of which such option is exercised or within one hundred twenty days from the date of coming into force of the said sub-section (3A) of section 16, whichever is later, or subject to the satisfaction of the appropriate authority, within such further time as may be allowed by such authority:

Provided that where a dealer is registered under the Act after coming into force of sub-section (3A) of section 16 and intends to exercise his option to pay tax in accordance with the provisions of that section, such dealer shall submit Form No. 16 within thirty days from the date of receipt of the certificate of registration or subject to the satisfaction of the appropriate authority, within such further time as may be allowed by such authority.

(4) The provisions of sub-rule (6) and sub-rule (11) of rule 38 shall apply *mutatis matandis* to the dealers opting to pay tax under sub-section (3A) of section 16.

38B. Conditions and procedure for payment of tax at a compounded rate under sub-section (3B) of section 16.—(1) A registered dealer shall be eligible to exercise his option to pay tax under sub-section (3B) of section 16 for a maximum period of one year only at a time:

Provided that such registered dealer may exercise such option for any subsequent year subject to fulfilment of the terms and conditions as laid down in this rule.

(2) A registered dealer opting to pay tax under sub-section (3B) of section 16 for a year or part of a year shall not be a dealer who has claimed input tax credit on stock of goods lying with him on the date from which he opts to pay tax under sub-section (3B) of section 16.

(3) A registered dealer exercising his option for a year or part of a year to pay tax in accordance with the provisions of sub-section (3B) of section 16, shall communicate such option in Form No. 16, to the Additional Commissioner or the Deputy Commissioner duly authorised by the Commissioner for such purpose, within ninety days from the date of commencement of the year in respect of which such option is exercised or within one hundred twenty days from the date of coming into force of the said sub-section (3B) of section 16, whichever is later, or subject to the satisfaction of the appropriate authority, within such further time as may be allowed by such authority:

Provided that where a dealer is registered under the Act after coming into force of sub-section (3B) of section 16 and intends to exercise his option to pay tax in accordance with the provisions of that section, such dealer shall, submit Form No. 16 within thirty days from the date of receipt of the certificate of registration or subject to the satisfaction of the appropriate authority, within such further time as may be allowed by such authority.

(4) The provisions of sub-rule (6) and sub-rule (11) of rule 38 shall apply *mutatis matandis* to the dealers opting to pay tax under sub-section (3B) of section 16.”;

(d) in PART III, in rule 43, in sub-rule (4), for the words “shall be returned to the dealer or to the, as the case may be, duly signed, as proof of payment.”, *substitute* the words “shall be returned to the dealer as proof of payment.”;

(8) in CHAPTER IX,—

(a) in PART I,—

(i) in rule 53,—

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

“Provided that the Commissioner may, upon receipt of information or otherwise, select those dealers for audit, who according to him are required to be audited for any tax period or return period or such other period, as he may deem fit and proper.”;

(b) in sub-rule (3), for the Table, *substitute* the following Table:—

“TABLE

Serial No.	Different types of dealers	Percentage of dealers to be audited
(1)	(2)	(3)
1.	Dealers having turnover of sales of rupees ten crore or less than rupees ten crore	not less than 2%
2.	Dealers having turnover of sales more than rupees ten crore	not less than 25%
3.	Dealers holding certificate of eligibility referred to in sub-clause (a), or sub-clause (b), or sub-clause (c), of sub-section (1) of section 118	not less than 25%
4.	Dealers paying tax at compounded rate under sub-section (3) or sub-section (3A) or sub-section (3B) of section 16 or sub-section (4) of section 18	not less than 2%”;

(ii) in rule 54,—

(A) in sub-rule (4), in the proviso, for the words “not earlier than fifteen days”, *substitute the* words “ordinarily not earlier than fifteen days”;

(B) for sub-rule (5), *substitute* the following sub-rule:—

“(5) For the purpose of audit, certain information shall be furnished—

(a) in Form No. 22, in case of dealer being a manufacturer;

(b) in Form No. 23, in case of any other dealer,

within the date specified in the notice mentioned in sub-rule (4):

Provided that where the dealer fails to furnish such information on such date, as specified in the notice, the auditing authority as mentioned in sub-rule (4) may conduct such audit at the principal place of business including other place of business, if any, without giving any prior information and the dealer shall be responsible for extending all the necessary facilities for completion of audit within time.”;

(b) in PART II,—

(i) in rule 55, in sub-rule (3), for the words and figures “The notice in Form No. 24 shall also specify the date”, *substitute* the words, figures and brackets “Subject to the provision of sub-section (4) of section 45, the notice in Form No. 24 shall specify the date”;

(ii) in rule 56, in sub-rule (3), for the words “not less than ten days”, *substitute* the words “ordinarily not less than ten days”;

(iii) in rule 61, in sub-rule (1), for the words “from the date of service of the notice”, *substitute* the words “from the date of issue of the notice”;

(c) in PART V,—

(i) in rule 76,—

(A) in sub-rule (1), for the words “seeks refund of tax, such refund of tax shall”, *substitute* the words “seeks refund of tax or refund of excess amount of net tax credit over output tax, such refund of tax or refund of excess amount of net tax credit over output tax shall”;

(B) for sub-rule (2), *substitute* the following sub-rule:—

“(2) The registered dealer shall, after submission of return under the Act and under the Central Sales Tax Act, 1956 (74 of 1956), make an application to the Commissioner within three months from the date of such submission of return, or subject to the satisfaction of the appropriate authority under the Act within such further time as may be allowed by such authority, for refund of tax or refund of excess amount of net tax credit over output tax arising during the period for which such refund has been claimed on the basis of statements and declarations in Form No. 32, Form No. 35, Form No. 36 and Form No. 37, as applicable, enclosed with such application:

Provided that in case of sales made by the registered dealer in the course of export out of the territory of India within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956 (74 of 1956), the registered dealer shall be in possession of the following documents and such documents may, on demand by the appropriate authority under the Act, be produced to him:—

- (a) a copy of contract or order of a foreign buyer;
- (b) a copy of the Customs Clearance Certificate;
- (c) a copy of tax invoice, invoice or bill issued to the foreign buyer;
- (d) transport document i.e. Bill of Lading, Airway Bill, or a like document; and
- (e) other relevant documents evidencing such export.”;

(C) in sub-rule (3):—

- (I) for the words “claim of refund of tax”, *substitute* the words “claim of refund of tax or claim of refund of excess amount of net tax credit over output tax”;
- (II) for the words “necessary order making refund of tax”, *substitute* the words “necessary order making refund of tax or necessary order making refund of excess amount of net tax credit over output tax”;
- (III) for the words “such refund of tax”, *substitute* the words “such refund of tax or refund of excess amount of net tax credit over output tax”;

(D) in sub-rule (5):—

- (I) for the words “why refund of tax”, *substitute* the words “why refund”;
- (II) for the words “may reject the application for refund of tax”, *substitute* the words “may reject the application for refund of tax or the application for refund of excess amount of net tax credit over output tax”;

(E) in sub-rule (7):—

- (I) for the words “if the claim of refund of tax”, *substitute* the words “if the claim of refund of tax or if the claim of refund of excess amount of net tax credit over output tax”;
- (II) for the words “for refund of tax under this rule”, *substitute* the words “for refund of tax or refund of excess amount of net tax credit over output tax under this rule”;

(ii) after rule 79, *insert* the following rule:—

“79A. **Refund under sub-section (8A) of section 22.**—(1) Where a dealer enjoying deferment of payment of tax under clause (a), or tax holiday under clause (b), or remission of payment of tax under clause (c), of sub-section (1) of section 118, exercises option under sub-section (8A) of section 22 seeking refund of seventy five *per centum* of the accumulated input tax credit or input tax rebate in respect of any quarter of a year, such refund shall be given to him without making any prior assessment subject to the provision of sub-rule (2).

(2) The dealer referred to in sub-rule (1), shall, after submission of return under the Act and under the Central Sales Tax Act, 1956 (74 of 1956), make an application in Form 33 to the Commissioner within one month from the date of such submission of return for refund of seventy five *per centum* of the accumulated input tax credit or input tax rebate arising during the quarter of any year:

Provided that where such dealer referred to above also makes sales in the course of export out of the territory of India within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956 (74 of 1956), he shall submit Form No. 33 along with the necessary Forms as stated in sub-rule (2) of rule 76.

(3) The provisions of sub-rule (3), sub-rule (4), sub-rule (5), sub-rule (6) and sub-rule (7) of rule 76 shall apply *mutatis mutandis* to the dealers seeking refund of input tax credit or input tax rebate under sub-section (8A) of section 22.”;

(9) in CHAPTER XI,—

(a) in PART A,—

(i) in rule 87, in sub-rule (5), in the proviso, for the words “inform the Commissioner or assessing authority beforehand.”, *substitute* the words “inform the assessing authority beforehand.”;

(ii) in rule 91, in sub-rule (7),—

(A) in the proviso, for the words “show the tax separately.”, *substitute* the words “show the tax separately.”;

(B) to the first proviso, *add* the following proviso:—

“Provided further that where the tax invoice, invoice, bill or cash memorandum is issued by a dealer in electronic form, the signature of the selling dealer or his regular employee may not be given in such tax invoice, invoice, bill or cash memorandum.”;

(iii) in rule 92,—

(A) in sub-rule (2B),—

(I) in the proviso for the words “cash memorandum.”, *substitute* the words “cash memorandum.”;

- (II) to the first proviso, *add* the following proviso:—
 “Provided further that where the invoice, bill or cash memorandum is issued by a dealer in electronic form, the signature of the selling dealer or his regular employee may not be given in such invoice, bill or cash memorandum.”;
- (B) in sub-rule (4),—
 (I) in the proviso for the word “thereon.”, *substitute* the word “thereon.”;
- (II) to the first proviso, *add* the following proviso:—
 “Provided that where the invoice, bill or cash memorandum is issued by a dealer in electronic form, the signature of the selling dealer or his regular employee may not be given in such invoice, bill or cash memorandum.”;
- (iv) in rule 93, in sub-rule (1), for the words and figure “serve a notice in Form No. 4 and at the place specified”, *substitute* the words and figure “serve a notice in Form No. 4 upon such dealer directing him to appear in person or through his authorised agent on the date, time and at the place as specified”;
- (b) in PART B,—
 (i) in rule 95,—
 (A) in the heading, for the words “Search and seizure”, *substitute* the words “Search, seizure and sealing”;
- (B) in sub-rule (1), for the words “All seizures or searches”, *substitute* the words “All searches or seizures or sealing”;
- (ii) in rule 98, for the words “fails to open any house, room, *almirah*, safe, box or receptacle for inspection”, *substitute* the words “fails to open any house, room, warehouse, *almirah*, cabinet, safe, locker, drawer, box or receptacle”;
- (10) in CHAPTER XII, in PART I,—
 (a) in rule 99, in sub-rule (1), in the *Explanation*, for the words and figures “but including raw jute, purchases of which are liable to tax under section 11”, *substitute* the words “but including raw jute”;
- (b) in rule 100, in sub-rule (4), for the words “customs station or post office in West Bengal”, *substitute* the words “customs station in West Bengal”;
- (c) in rule 107,—
 (i) for sub-rule (1) *substitute* the following sub-rule:—
 “(1) Every dealer, casual dealer or any other person shall, while transporting any consignment of goods other than those specified in Schedule A but including raw jute by a goods vehicle, or as a load carried by any person, of value exceeding rupees twenty-five thousand despatched from any place in West Bengal to any other place in West Bengal either on his own account or on account of a consignee, make over a forwarding note or challan, in duplicate, along with the Transporter’s copy and an extra copy of tax invoice, or two copies of invoice, or bill, or cash memorandum, as the case may be, issued by selling dealer, to the driver or person in charge of the road vehicle who shall present those along with the relevant consignment note before such Assistant Commissioner or Sales Tax Officer as the Commissioner may authorise to intercept, detain and search under section 74 on the way to its destination:
 Provided that the provision of this rule shall not apply where any consignment of gold is transported by, or on account of, a banking company as defined in the Banking Regulation Act, 1949 (10 of 1949).”;
- (ii) in sub-rule (5), for clause (a), *substitute* the following clause:—
 “(a) the documents referred to in sub-rule (1) have not been produced by the driver or person in charge of the road vehicle or person carrying the load before him; or”;
- (d) in rule 108,—
 (i) in sub-rule (1), for the words and figures “make over the Transporter’s copy and an Extra Copy of the tax invoice, or two copies of invoice, or bill, or cash memorandum, or forwarding note, or delivery challan in respect of such consignment of goods to the transporter referred to in section 81 for carrying such consignment of goods in his goods vehicle”, *substitute* the words, figures, letters and brackets “make over a forwarding note or challan, in duplicate, along with the transporter’s copy and an extra copy of tax invoice, or two copies of invoice, or bill, or cash memorandum, as the case may be, issued by selling dealer, and a way bill in Form 51 in respect of notified goods as referred to in sub-clause (a) or sub-clause (b) of sub-section (1) of section 81 to the transporter, who shall carry such documents in his goods vehicle along with the relevant consignment note”;
- (ii) in sub-rule (5),—
 (A) for clause (a), *substitute* the following clause:—
 “(a) the documents referred to in sub-rule (1) cannot be produced by the transporter before him; or”;

- (B) in clause (b), for the words “tax invoice, or invoice, or bill, or cash memorandum, or forwarding note or challan”, *substitute* the words, figures, letters and brackets “tax invoice, or invoice, or bill, or cash memorandum, or forwarding note or challan, or way bill in Form 51 in case of notified goods as referred to in sub-clause (a) or sub-clause (b) of sub-section (1) of section 81”;
- (e) in rule 110, in sub-rule (4),—
- (i) for the words “for the next three following the date of the application is reasonable”, *substitute* the words “for the next six months following the date of the application, to the registered dealer, is reasonable”;
- (ii) after the first proviso, *insert* the following provisos:—
- “Provided further that where the appropriate authority under the Act finds that the registered dealer during the preceding three years has been regular in filing returns and payment of tax under the Act and the Central Sales Tax Act, 1956, he shall issue to such dealer at least fifty *per centum* of the number of way bill in Form No. 50 or Form No. 51, as the case may be, obtained and utilised during the immediate preceding year or the number of way bill applied for, whichever is less:
- Provided also that while issuing way bill in Form No. 50 or Form 51, as the case may be, as per the second proviso if the appropriate authority under the Act feels that the dealer should not be issued fifty *per centum* of the number of way bill obtained and utilised during the immediate preceding year, then he shall before passing any order obtain a prior approval of the appropriate Additional Commissioner.”;
- (11) in CHAPTER XIV,—
- (a) in PART I, in rule 137, in sub-rule (1), for the proviso, *substitute* the following proviso:—
- “Provided that if the Commissioner thinks fit so to do, he may transfer any appeal from the file of one Assistant Commissioner to that of another Assistant Commissioner or Deputy Commissioner, or from the file of one Deputy Commissioner to that of another Deputy Commissioner or Additional Commissioner, or from the file of one Additional Commissioner to that of another Additional Commissioner or Special Commissioner, or from the file of one Special Commissioner to that of another Special Commissioner, and thereupon the Assistant Commissioner or the Deputy Commissioner or the Additional Commissioner or the Special Commissioner, as the case may be, to whose file the appeal is so transferred, shall proceed with and dispose of the appeal as if it had been duly filed before him.”;
- (b) in PART II,—
- (i) in rule 142, for sub-rule (2), *substitute* the following sub-rules:—
- “(2) An application under sub-section (1) of section 86 for revision of an order passed by the authority referred to in column (2) of the Table A below, relating to an order referred to in column (3) of the said Table shall be made at the first instance to the authority referred to in column (4) of the said table:—

TABLE A

Sl. No.	Order passed by the authority	Order	Revision by the authority
(1)	(2)	(3)	(4)
1.	Assistant Sales Tax Officer	any order, other than an order of provisional assessment or any other assessment against which an appeal lies under section 84	Assistant Commissioner or Deputy Commissioner, having jurisdiction, as may be authorised by the Commissioner.
2.	Sales Tax Officer	any order, other than an order of provisional assessment or any other assessment against which an appeal lies under section 84	Assistant Commissioner or Deputy Commissioner, having jurisdiction, as may be authorised by the Commissioner.
3.	Assistant Commissioner	any order, other than an order of provisional assessment or any other assessment against which an appeal lies under section 84	Deputy Commissioner, having jurisdiction, as may be authorised by the Commissioner.
4.	Deputy Commissioner	any order, other than an order of provisional assessment or any other assessment against which an appeal lies under section 84	Additional Commissioner, having jurisdiction, as may be authorised by the Commissioner.
5.	Additional Commissioner	any order, other than an order of provisional assessment or any other assessment against which an appeal lies under section 84	Special Commissioner having jurisdiction.

(2A) An application for revision—

- (a) of an order mentioned in column (3), and passed by the authority mentioned in column (2), against serial Nos. 1, 2, 3 and 4 of column (1) of the Table B below;
- (b) of an order, passed under sub-rule (2) at the first instance by the authority referred to in column (4) of Table A, mentioned in column (3) against serial Nos. 5, 6, 7 and 8 of column (1) of the Table B below,

shall be made to the authority referred to in column (4) of the Table B below:—

TABLE B

Sl. No.	Order passed by the authority	Order	Revision by the authority
(1)	(2)	(3)	(4)
1.	Assistant Commissioner	Final Appellate or revisional order from provisional assessment or any other assessment	Additional Commissioner, having jurisdiction, as may be authorised by the Commissioner.
2.	Deputy Commissioner	Final Appellate or revisional order from provisional assessment or any other assessment	Additional Commissioner, having jurisdiction, as may be authorised by the Commissioner.
3.	Additional Commissioner	Final Appellate or revisional order from provisional assessment or any other assessment	Additional Commissioner, having jurisdiction, as may be authorised by the Commissioner.
4.	Special Commissioner	Final Appellate or revisional order from provisional assessment or any other assessment	Commissioner.
5.	Assistant Commissioner	Final revisional order under sub-rule (2) of rule 142	Deputy Commissioner, having jurisdiction, as may be authorised by the Commissioner.
6.	Deputy Commissioner	Final revisional order under sub-rule (2) of rule 142	Additional Commissioner, having jurisdiction, as may be authorised by the Commissioner.
7.	Additional Commissioner	Final revisional order under sub-rule (2) of rule 142	Special Commissioner, having jurisdiction, as may be authorised by the Commissioner.
8.	Special Commissioner	Final revisional order under sub-rule (2) of rule 142	Commissioner.”;

(ii) in rule 144, in sub-rule (1), for the words “who is aggrieved by an order, other than an order of assessment,”, *substitute* the words and figures “who is aggrieved by an order as referred for revision under section 86,”;

(iii) in rule 145, after sub-rule (3A), *insert* the following sub-rule:—

“(3B) Where the application for revision relates to revision of an order of appeal arising out of provisional or any other assessment, the revisional authority may, at the time of hearing, hear the concerned assessing authority or in his absence, such other authority as directed by the appropriate Deputy Commissioner or Additional Commissioner.”;

(c) in PART IV,—

(i) after rule 156, *insert* the following rule:—

“156A. Transfer to the Commissioner of application made to Appellate and Revisional Board.—(1) Where any dealer, casual dealer or person, has filed an application under sub-rule (1) of rule 156 after the 1st day of July, 2006, such application together with the documents, if any, shall, within one hundred and twenty days from the date of coming into force of this rule or receipt of application, whichever is later, be transferred by the Appellate and Revisional Board to the Commissioner.

(2) If any application for stay of operation of an order relating to net tax, interest or penalty has been presented before the Appellate and Revisional Board together with the application referred to in sub-rule (1), and if such Board by an order in writing, has granted such stay, either in full or in part, then the stay shall continue even after the transfer of the application to the Commissioner, subject to the terms and conditions, if any, set by the Appellate and Revisional Board or till it is vacated by the Commissioner.”;

(ii) in rule 159, in sub-rule (2), for the words “The application shall accompanied”, *substitute* the words “The application shall be accompanied”;

(d) after PART IV, *insert* the following PART:—

“PART V

Constitution and conditions of service of members of Settlement Commission, manner of making application to Settlement Commission and disposal of application by Settlement Commission.

164A. Constitution of Settlement Commission.—(1) The Settlement Commission shall consist of not less than three members to be appointed by the State Government from the—

(a) in service Additional Commissioner or Special Commissioner;

(b) retired Additional Commissioner or Special Commissioner:

Provided that no retired Additional Commissioner or Special Commissioner who is engaged in any employment or practising as an advocate or in any other capacity before any court or tribunal or authority under the Act shall be eligible to be a member of the Settlement Commission.

(2) One of the members shall be the Chairman of the Settlement Commission.

(3) If such Commission consists of—

(a) retired Additional Commissioner or Special Commissioner or both then that Additional Commissioner or Special Commissioner who joined the Commission first shall be the Chairman; or

(b) in service Additional Commissioner or Special Commissioner or both then the senior most officer shall be the Chairman; or

(c) retired and in service Additional Commissioner or Special Commissioner or both then the senior most officer from amongst the in service Additional Commissioner or Special Commissioner shall be the Chairman.

(4) The Settlement Commission shall have its office at 14, Beliaghata Road, Kolkata-700 015.

164B. Conditions of service of members of Settlement Commission.—The terms and conditions of service under sub-section 8A of members appointed under sub-section (3) of section 8A shall be such as may be determined by the State Government from time to time.

164C. Manner of making application before Settlement Commission.—(1) A dealer who intends to settle the case under sub-section (1) of section 8B shall make an application in quadruplicate, in Form 71A and such application shall be verified in the manner specified therein and accompanied by a fee of rupees one thousand which shall be paid in court fee stamp affixed to the application.

- (2) The dealer along with the application shall furnish the following documents or records, namely:—
- (a) a self attested copy of the order against which the appeal or revision has been filed;
 - (b) a self attested copy of any proof wherefrom it can be understood that such appeal or revision is still pending or in its absence, duly sworn in affidavit before a Magistrate to the effect that such appeal or revision is still pending, to prove that he is entitled to make the application under sub-rule (1):

Provided that where such application for settlement is sent by registered post, speed post or courier such application shall be deemed to have been made on the date on which it is received by the Settlement Commission.

(3) The dealer shall send a copy of the application as referred to in sub-rule (1) to the Commissioner and to the respective assessing officer within seven days from the date of filing of such application before the Settlement Commission.

(4) The dealer shall submit all other documents or records or information, which the Settlement Commission may require him to furnish.

(5) Where it appears to the Settlement Commission that the dealer has not complied with the provisions of sub-rule (1) or sub-rule (2) or sub-rule (3), it may reject the application after giving the dealer an opportunity of being heard.

164D. Procedure for disposal of application.—(1) Where it appears to the Settlement Commission that an application under rule 164C is in order, the Settlement Commission shall serve a notice to the dealer directing him to appear and produce before him such accounts, registers, documents including those in the form of electronic record or other evidence as the dealer wishes to rely on in support of his application on the date and at the time and place specified in such notice:

Provided that the dealer, may, at its option, revise the terms and conditions of settlement as submitted by him in Form 71A any time before the completion of hearing by such Settlement Commission.

(2) The Settlement Commission shall fix date for hearing of the application for settlement ordinarily not less than fourteen days from the date of issue of the notice referred to in sub-rule (1).

(3) Where the Settlement Commission decides to adjourn the hearing either upon application or on his own motion, the period of such adjournment shall not ordinarily exceed more than seven days at a time:

Provided that total number of such adjournments granted to the dealer upon application or on his own motion shall not ordinarily exceed three.

(4) After hearing the dealer and considering the accounts, registers, documents including those in the form of electronic record or evidence produced by him, the Settlement Commission shall, refer the matter to the Commissioner with their comments, if any.

(5) Where the Commissioner on reference of the application under sub-rule (4) expresses that the case is not a fit case for settlement, the Settlement Commission on receipt of such views of the Commissioner shall reject the application unless the applicant dealer agrees to such alternative proposal, if any, given by the Commissioner.

(6) Where the Commissioner on reference of the application under sub-rule (4) agrees to the terms and conditions of the dealer, or where the dealer agrees to the alternative proposal, if any, given by the Commissioner, the Settlement Commission shall prepare a report containing *inter alia* the terms and conditions of settlement.

(7) The Settlement Commission shall send the report as prepared under sub-rule (6) to the State Government for approval, and upon receipt of such approval from the State Government send a copy of such report to the Commissioner, and shall direct the dealer to pay the amount of tax as agreed upon within a date to be specified therein.

(8) Where the dealer pays the amount as directed by the Settlement Commission in accordance with the provision of sub-rule (7), the Settlement Commission shall settle the case and shall accordingly inform the Commissioner, the appropriate assessing authority and the dealer:

Provided that where the dealer fails to make the payment of such amount within the date specified, or within such further date as may be allowed by the Settlement Commission, the application shall stand rejected, and the Settlement Commission shall accordingly inform the Commissioner, the appropriate assessing authority and the dealer.”;

(12) in CHAPTER XV, in PART I,—

(a) in rule 165,—

- (i) in sub-rule (3), for the words “whichever is less.”, *substitute* the words “whichever is less.”;
- (ii) to sub-rule (3), *add* the following provisos:

“Provided that where the location of a newly set up industrial unit in West Bengal or the expanded portion of an existing industrial unit in West Bengal has been changed, either in full or in part, to a place with a higher available eligible period, such newly set up industrial unit or the expanded portion of an existing industrial unit, as the case may be, shall not be entitled to such higher available eligible period for such change of location:

Provided further that where such unit is relocated, either in full or in part, to a place with a shorter eligibility period, the total eligibility period shall be re-calculated on the basis of the period of eligibility available at the new location but under no circumstances such re-calculated period shall be less than the period already enjoyed by the dealer at its old location.”;

(iii) in sub-rule (9),—

(A) for the words, letters, figures and brackets “clause (a) and clause (c) of sub-section (1) of section 116”, *substitute* the words, letters, figures and brackets “clause (a) and clause (c) of sub-section (1) of section 118”;

(B) in clause (d),—

(I) in sub-clause (i), for the words “installed or acquired by him before the appointed day”, *substitute* the words “installed or acquired by him on or before the date on which the tax becomes payable by him under the Act”;

(II) in sub-clause (ii), for the words “installed or purchased by such dealer before the appointed day”, *substitute* the words “installed or purchased by such dealer on or before the date on which the tax becomes payable by him under the Act”;

(b) in PART II, in rule 177,—

(i) in sub-rule (3), for the words “up to the day immediately preceding the appointed day, whichever is less.”, *substitute* the words “up to the day immediately preceding the appointed day, or seventy-five crore rupees, whichever is less.”;

(ii) to sub-rule (3), *add* the following provisos:

“Provided that where the location of a newly set up industrial unit in West Bengal or the expanded portion of an existing industrial unit in West Bengal has been changed, either in full or in part, to a place with a higher available eligible period, such newly set up industrial unit or the expanded portion of an existing industrial unit, as the case may be, shall not be entitled to such higher available eligible period for such change of location:

Provided further that where such unit has been relocated, either in full or in part, to a place with a shorter eligibility period, the total eligibility period shall be re-calculated on the basis of the period of eligibility available at the new location but under no circumstances such re-calculated period shall be less than the period already enjoyed by the dealer at its old location.”;

(c) in PART III,—

(i) in rule 186, *omit* sub-rule (4);

(ii) in rule 187,—

(A) in sub-rule (2),—

(I) in clause (b), for the words “separate specially numbered tax invoices, delivery notes or challans”, *substitute* the words “separate specially numbered tax invoices, invoices, cash memos or bills and delivery notes or challans”;

(II) in clause (c), for the words “tax invoices or purchase bills or cash memos”, *substitute* the words “tax invoices, invoices, cash memos or bills and delivery notes or challans”;

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

“(2A) Notwithstanding anything contained in sub-rule (2), where a registered dealer who claims deferment of payment of tax under clause (a) of sub-section (1) of section 118 or remission of payment of tax under clause (c) of sub-section (1) of section 118 is unable to segregate the sales emanating from the existing industrial unit and the expanded portion of such

unit, separately, when the expansion of such unit is by increasing the approved capacity or by way of production of new commodities, the tax on turnover of sales for the purpose of benefit under the said section shall be calculated by deducting the estimated tax on turnover of sales calculated on the basis of approved capacity of the existing unit from the tax on turnover of sales of both the expanded unit and the existing unit, irrespective of the actual production in the existing industrial unit.”;

(d) in PART IV,—

(i) in rule 188,—

(A) in sub-rule (3), for the words “Act not come into force.”, *substitute* the words “Act not come into force.”;

(B) to sub-rule (3), *add* the following provisos:—

“Provided that where a newly set to small-scale industrial unit in West Bengal is relocated, either in full or in part, to a place with a higher eligibility period, such unit shall not be entitled to such higher eligibility period for such relocation:

Provided further that where such unit is relocated, either in full or in part, to a place with a shorter eligibility period, the total eligibility period shall be re-calculated on the basis of the period of eligibility available at the new location but under no circumstances such re-calculated period shall be less than the period already enjoyed by the dealer at its old location.”;

(C) in sub-rule (7), for the words “cost of pollution control equipment, on the day immediately before the appointed day”, *substitute* the words “cost of pollution control equipment on or before the date on which the tax becomes payable by him under the Act”;

(e) in PART V, after rule 194, *insert* the following rule:—

“194A. **Information to be furnished under section 118A.**—(1) If subsequent to the issue of a certificate of eligibility, a dealer who enjoys benefit under sub-clause (a) or sub-clause (b) or sub-clause (c) of sub-section (1) of section 118—

- (a) effects any change in the name of his business or class or classes of goods specified in his certificate of eligibility, he shall make an application together with the certificate of eligibility and necessary approval of the Government;
- (b) effects any change in the location of the unit specified in his certificate of eligibility, he shall make an application together with the certificate of eligibility, necessary approval of the Government and supporting documents in respect of such change;
- (c) effects any change in the gross value of fixed capital asset or installs any pollution control equipment, he shall make an application together with the certificate of eligibility, necessary approval of the Government and supporting documents in respect of such change;
- (d) sells or otherwise disposes of the industrial unit in respect of which he has been granted the certificate of eligibility, he shall inform giving all particulars therein of such sale or disposal and enclosing therewith a copy of the deed of such sale;
- (e) effects any change in the ownership of the business, he shall make an application together with the copy of certificate of eligibility, necessary approval of the Government and evidence in respect of such change;
- (f) effects any change in the capacity of production of the industrial unit, he shall make an application together with the copy of certificate of eligibility, necessary approval of the Government and evidence in respect of such change,

to the Deputy Commission or the Assistant Commissioner duly authorised by the Commissioner within the 30th day of November, 2006, or within thirty days from the date of such change or within such further time as may be allowed by such Deputy Commissioner or Assistant Commissioner, and the said Deputy Commissioner or Assistant Commissioner upon being satisfied that the application is in order, may, ordinarily within forty-five days from the date of receipt of such application, amend such certificate of eligibility.

(2) If upon information, the Deputy Commissioner or the Assistant Commissioner, as the case may be, is satisfied that a dealer has contravened any of the provisions of sub-rule (1), such authority, shall, after giving the dealer a reasonable opportunity of being heard, pass an order for discontinuance of the benefits specified under sub-clause (a) or sub-clause (b) or sub-clause (c) of sub-section (1) of section 118.”;

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(13) in CHAPTER XVI,—

- (a) in rule 199, in sub-rule (2), for the words, figures and brackets “expiry of period specified in the order under sub-rule (3) of rule 199”, *substitute* the words and figures “expiry of period specified in the order under rule 195”;
- (b) *omit* rule 203;
- (c) *omit* rule 204;
- (d) *omit* rule 205;

(14) in Form 1,—

- (a) in serial No. 28 (b), for the words “Last Quarter”, *substitute* the words “Current year, till the month preceding the date of application”;
- (b) after serial No. 29, *insert* the following serial No.:—
 “30. *I/We have acquired liability to pay tax under the West Bengal Value Added Tax Act, 2003, for the first time from the date mentioned below:—

D	D	M	M	Y	Y	Y	Y	”;
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- (c) under the heading ‘Information for filling up the application for registration form’, in serial No. 12, for the words “name and surname.”, *substitute* the words “name and surname. In case of a sole-proprietorship business, one of the contact person can be the sole-proprietor himself, and where such sole-proprietor does not have any regular employee, the name of the second contact person need not be given.”;
- (d) in Annexure–A, in the Note, for the words, figures, letters and brackets “as defined in sub-clause (iv) of clause (a) of sub-rule (1) of rule 3”, *substitute* the words, figures, letters and brackets “as defined in sub-clause (iv) of clause (a) of sub-rule (1) of rule (2)”;
- (e) in Annexure–B, in the Note, for the words, figures, letters and brackets “as defined in sub-clause (iv) of clause (a) of sub-rule (1) of rule 3”, *substitute* the words, figures, letters and brackets “as defined in sub-clause (iv) of clause (a) of sub-rule (1) of rule 2”;

(15) in Form 3, for the words, figures, letters and brackets “THIS IS TO CERTIFY THAT..... *Proprietor/ Partner/Karta of a Hindu undivided family/Managing Director/Director/Secretary of a Company/Trustee of a Trust, carrying on business in the Trade name of, having its only/principal place of business at in West Bengal, has been registered as a dealer under section *24(1)(a)/24(1)(b) of the West Bengal Value Added Tax Act, 2003.”, *substitute* the words, figures, letters and brackets “THIS IS TO CERTIFY THAT*(Proprietor/Partner(s)/Karta of a HUF/Company/Trust/Society/Club/Association or) carrying on business in the Trade name of, if any, and having its *only/principal place of business at has been registered as a dealer under section *24(1)(a)/24(1)(b)/24A of the West Bengal Value Added Tax Act, 2003.”;

(16) for Form 14, *substitute* the following Form:—

“THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 14

[See sub-rule (1) of rule 34]

For dealers not enjoying deferment or tax holiday or remission of tax u/s 118, and not paying tax at compounding rate under sub-section (3), or sub-section (3A), or sub-section (3B) of section 16 or sub-section (4) of section 18

RETURN PERIOD						REGISTRATION NUMBER									
From	DD	MM	YY	to	DD	MM	YY								
Name of the dealer						Trade name, if any									
Address of the principal place of business															

PART A

Purchases of goods meant for **direct use in business from dealers in West Bengal against tax invoices and determination of I.T.C.

		Amount (Rs.) A	I.T.C. Claimed (Rs.) B
1.	Purchases of goods exempt from tax		Nil
2.	Purchases of M.R.P. goods u/s 16(4)	<i>See note 3</i>	Nil
3.	Purchases of goods taxable at the rate of 1%		
4.	Purchases of goods taxable at the rate of 4%		
5.	Purchases of goods taxable at the rate of 12.5%		
6.	Purchases of goods taxable at the rate of% [under section 16(2)(c)]		
7.	Purchases from dealers paying tax at compounded rate		Nil
8.	Purchases of capital goods taxable at the rate of%	<i>See note 4</i>	
9.	Total		

Purchases of goods in West Bengal on which purchase tax is payable u/s 11 *or/and u/s 12.

		Amount of purchase (Rs.) A	Purchase tax payable (Rs.) B
10.	Purchases of raw jute	<i>Shipper of jute only will pay tax u/s 11</i>	
11.	Purchases of goods taxable at the rate of 1%		
12.	Purchases of goods taxable at the rate of 4%		
13.	Purchases of goods taxable at the rate of 12.5%		
14.	Purchases of goods taxable at the rate of%		
15.	Total		

PART B

Sales in the return period and calculation of output tax.

16.	Aggregate of sale price (excluding VAT)	Rs.
17.	Sale price of goods, tax on which has been paid on M.R.P. u/s 16(4) at the time of purchase or on an earlier occasion [sec. 2(55)(a)]	Rs.
18.	Sales *return/rejection within six months from the date of sale [sec. 2(55)(b)]	Rs.
19.	Turnover of sales (16 -17-18)	Rs.

Break-up of turnover of sales as arrived at item 19.		Amount (Rs.) A	Output tax (Rs.) B
20.	Sales exempt from tax u/s 21		Nil
21.	Sales within the meaning of section 3 of the C.S.T. Act, 1956		Nil
22.	Sales in the course of *export/import/last sale preceding export within the meaning of section 5 of the C.S.T. Act, 1956		Nil
23.	Sales which are zero-rated u/s 21A(1) <i>Schedule AA</i>		Nil
24.	Sales through auctioneer or agent u/s 16(1)(c) read with rule 27(1)		Nil
25.	Other sales u/s 16(1)(c) read with rule(s) <i>See note 6</i>		Nil
26.	Sales of M.R.P. goods u/s 16(4) [Enclose Annexure A] <i>See note 7</i>		Nil
27.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 1%		
28.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 4%		
29.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 12.5%		
30.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of . . .%		
31.	Output tax (26B+27B+28B+29B+30B)		

32.	Contractual transfer price (excluding VAT)	Rs.
33.	Deductions: (a) Contractual transfer price of tax free goods [Sec. 18(2)(a)] (b) Charges towards labour, service and other like charges [Sec. *18(2)(b) read with rule 30(1)/Sec. 18(3) read with rule 30(2)] [Enclose Annexure D] (c) Amounts paid to sub-contractors [Sec. 18(2)(c)] (d) #Other contractual transfer prices as prescribed in the rule(s) [Sec. 18(2)(d)]	Rs.
34.	Taxable contractual transfer price (32 – 33)	

Break-up of taxable contractual transfer price as arrived at item 34.		Amount (Rs.) A	Output tax (Rs.) B
35.	Taxable contractual transfer price, taxable at the rate of 4%		
36.	Taxable contractual transfer price, taxable at the rate of 12.5%		
37.	Total		

PART C

Monthly calculation of output tax, input tax credit, net tax credit, net tax payable, interest, etc.

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		1st month (Rs.)	2nd month (Rs.)	3rd month (Rs.)
38.	(a) Output tax Monthwise break-up of (15B+31B+37B)			
	(b) Amount charged in *short/excess, if any			
	(c) Total output tax [38(a)±38(b)]			
39.	(a) Input tax credit B/F (<i>Less refund claimed, if any</i>)			
	(b) Input tax credit for the period Monthwise break-up of 9B			
	(c) Input tax credit on stock under rule 22			
	(d) Input tax credit claimed in *short/excess earlier [Sec. 22(17)]			
	(e) Reverse credit [Enclose Annexure F]			
	(f) Net tax credit [39{(a)+(b)+(c)±(d)-(e)}]			
40.	(a) Net tax payable [38(c)-39(f)] or			
	(b) Excess input tax credit [39(f)-38(c)]			
41.	(a) Out of 40(b), input tax credit/rebate adjustable under Central Sales Tax Act, 1956			
	(b) Out of 40(b), input tax credit to be claimed as refund			
	(c) Out of 40(b), input tax credit to be carried forward			
42.	(a) Tax deducted at source			
	(b) Tax paid in appropriate Govt. Treasury, other than 42(a)			
	(c) Tax paid in excess in earlier period, now adjusted [Rule 40(2A)]			
43.	Actual tax payable [40(a)-42(a)-42(b)-42(c)] <i>Negative amount will be the excess amount</i>			
44.	(a) Interest payable, if any u/s 33			
	(b) Interest paid in appropriate Govt. Treasury			
	(c) Interest *payable/paid in excess [44(a)-44(b)/44(b)-44(a)]			

45.	Payment Details					
	Date	Challan No.	Bank/Treasury			Period
Name			Branch	Code		

46.	Sale of three main taxable commodities (in terms of sale value) during the return period		
	Name of the commodity	Rate of tax	Amount (Rs.)
(i)			
(ii)			
(iii)			

47.	Information on issue and receipt of tax invoices					
Tax Period	Tax invoices issued		Tax invoices received for purchases from W.B.			
	From (Serial No.)	To (Serial No.)	From (No. of sellers)	Total number of invoices	Amount of purchase (Rs.)	

Declaration

I, [full name in block letters].....declare that the information given in this return is correct and complete.

##Signature with date		Name and status	
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FOR OFFICE USE ONLY:

Due date of submission (dd-mm-yyyy)		Date of receipt (dd-mm-yyyy)	
Office Seal	<i>Signature of the Receiving Officer</i>		

Notes:

1. "I.T.C." means input tax credit or input tax rebate.	2. "M.R.P." means maximum retail price.
3. In item 2, state the amount of purchase of taxable goods on which tax, in accordance with the provisions of section 16(4), has been paid on M.R.P. at the time of purchase or on an earlier occasion.	
4. I.T.C. on capital goods is available in one instalment only. In item 8, mention the appropriate rate of tax on the capital goods—4%/12.5% and show the calculation accordingly. If both the rates are applicable, first show the calculation for 4% and then 12.5%.	
5. In items 1 to 9, amount of purchases is to be given exclusive of tax where I.T.C. is admissible. In case of purchases where no I.T.C. is admissible, amount is to be given inclusive of tax e.g. items 10 to 15.	
6. In items 25A, aggregate amount is to be given, and a statement showing break-up of sales under each rule is to be enclosed.	
7. The item 26 is for the manufacturers and importers only who are paying tax on M.R.P. u/s 16(4). In item 26B, tax as calculated on M.R.P., and shown in Annexure A, is to be given. Also refer to Notification No. 1373 dated 10th August, 2006.	
8. #In item 33(d), aggregate amount is to be given, and a statement showing break-up of C.T.P. under each rule is to be enclosed.	
9. Since net tax is payable for a tax period (i.e. monthly), output tax, net tax credit, tax paid, interest, etc. in items 38 to 44 are to be shown for each tax period, and amount of I.T.C. to be carried forward as arrived at item 41(c) in the 1st month shall be shown as I.T.C. brought forward in the 2nd month, and so on.	
10. ** Direct use in business means (i) in case of a manufacturer: raw materials, consumable stores, packing materials and capital goods required for the purpose of manufacturing goods, (ii) in case of a reseller: the goods he resells together with the packing materials and capital goods required to keep the goods in a saleable condition or to effect the sale properly in W.B.; and (iii) in case of a works contractor: the goods to be used in the execution of works contract and capital goods required for execution of works contract. [Refer to section 2(5)(a), section 2(6), section 22.]	
11. ## See rule 34(3) for person who can sign the return.	12. * Strike out whichever is not applicable.
13. Annexures to be enclosed: Annexure A for item 26, Annexure D for item 33(b), and Annexure F for item 39(e).";	

- (17) omit Form 14A;
 (18) omit Form 14B;
 (19) omit Form 14C;
 (20) after Form 14, insert the following Form:—

“THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 14D

[See sub-rule (1) of rule 34]

For dealers enjoying deferment or tax holiday or remission of tax under section 118

RETURN PERIOD								REGISTRATION NUMBER													
From	DD	MM	YY	to	DD	MM	YY														
Name of the dealer				Trade name, if any																	
Address of the principal place of business in W.B.																					

PART A

Purchases of goods meant for **direct use in business from dealers in West Bengal against tax invoices and determination of I.T.C.

		Amount (Rs.) A	I.T.C. claimed (Rs.) B
1.	Purchase of goods exempt from tax		Nil
2.	Purchase of M.R.P. goods u/s 16(4) <i>See note 3</i>		Nil
3.	Purchase of goods taxable at the rate of 1%		
4.	Purchase of goods taxable at the rate of 4%		
5.	Purchase of goods taxable at the rate of 12.5%		
6.	Purchase of goods taxable at the rate of . . . % [u/s 16(2)(c)]		
7.	Purchase from dealers paying tax at compounded rate		Nil
8.	Purchase of capital goods taxable at the rate of . . . % <i>See note 4</i>		
9.	Total		

Purchases of goods in West Bengal on which purchase tax is payable u/s 11 *or/and u/s 12, and determination of I.T.C.

		Amount of purchase (Rs.) A	Purchase tax payable (Rs.) B
10.	Purchase of raw jute <i>Shipper of jute only will pay tax u/s 11</i>		
11.	Purchase of goods taxable at the rate of 1%		
12.	Purchase of goods taxable at the rate of 4%		
13.	Purchase of goods taxable at the rate of 12.5%		
14.	Purchase of goods taxable at the rate of . . . %		
15.	Total		

PART B**Sales in the return period and calculation of output tax.**

16.	Aggregate of sale price (excluding VAT).	Rs.
17.	Sale price of goods, tax on which has been paid on MRP u/s 16(4) at the time of purchase or on an earlier occasion [sec. 2(55)(a)].	Rs.
18.	Sales return within six months from the date of sale [sec. 2(55)(b)].	Rs.
19.	Turnover of sales (16 – 17 – 18).	Rs.

Break-up of turnover of sales as arrived at item 19.		Amount (Rs.) A	Output tax (Rs.) B
20.	Sales exempt from tax u/s 21.		Nil
21.	Sales within the meaning of section 3 of the C.S.T. Act, 1956.		Nil
22.	Sales in the course of *export/import/last sale preceding export within the meaning of section 5 of the C.S.T. Act, 1956.		Nil
23.	Sales which are zero-rated u/s 21A(1). <i>Schedule AA</i>		Nil
24.	Sales through auctioneer or agent u/s 16(1)(c) read with rule 27(1).		Nil
25.	Other sales u/s 16(1)(c) read with rule(s). <i>See note 6</i>		Nil
26.	Sales of M.R.P. goods u/s 16(4) [As per Annexure A]. <i>See note 7</i>		
27.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 1%.		
28.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 4%.		
29.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of 12.5%.		
30.	Sales of goods (other than M.R.P. as in 26) taxable at the rate of%.		
31.	Output tax (26B + 27B + 28B + 29B + 30B)		

32.	Contractual transfer price (excluding VAT)	Rs.
33.	Deductions: (a) Contractual transfer price of tax free goods [Sec. 18(2)(a)]. (b) Charges towards labour, service and other like charges [Sec. *18(2)(b) read with rule 30(1)/section 18(3) read with rule 30(2)] [Enclose Annexure D]. (c) Amounts paid to sub-contractors [Sec. 18(2)(c)]. (d) #Other contractual transfer prices as prescribed in the rule(s) [Sec. 18(2)(d)].	Rs.
34.	Taxable contractual transfer price (32 – 33).	Rs.

Break-up of taxable contractual transfer price as arrived at item 34.		Value (Rs.) A	Output tax (Rs.) B
35.	Taxable contractual transfer price, taxable at the rate of 4%.		
36.	Taxable contractual transfer price, taxable at the rate of 12.5%.		
37.	Total		

PART C

Monthly calculation of output tax, input tax credit, net tax credit, net tax payable, interest, etc.

		1st month (Rs.)	2nd month (Rs.)	3rd month (Rs.)
38.	(a) Output tax Month-wise break-up of (15B + 31B + 37B)			
	(b) The amount of deferred output tax payable, if any, during the period [only for dealers whose deferment u/s 118 has expired].			
	(c) Amount charged in *short/excess, if any.			
	(d) Total output tax [38(a) + 38(b) ± 38(c)].			
	(e) Out of 38(d), the amount of output tax that is to be deferred or remitted u/s 118 [where output tax is to be deferred or remitted u/s 118].			
	(f) Out of 38(d), the amount of output tax that is not to be deferred or remitted u/s 118.			
39.	(a) Input tax credit (less refund claimed, if any).			
	(b) Input tax credit for the period Month-wise break-up of (9B)			
	(c) Input tax credit on stock under rule 22.			
	(d) Accumulated input tax credit available on expiry of deferment/ tax holiday/remission, if any.			
	(e) Input tax credit claimed in *short/excess earlier [Sec. 22(17)].			
	(f) Reverse credit [Enclose Annexure F].			
	(g) Net tax credit [39 {(a) + (b) + (c) + (d) ± (e) – (f)}].			
	(h) Out of 39(g), the amount that is to be accumulated and carried forward u/s 22(8), if any, until expiry of such period of *deferment/tax holiday/remission [Enclose Annexure G].			
	(i) Out of 39(g), the amount to be claimed as refund u/s 22(8A).			
	(j) Out of 39(g), the amount foregone (i.e. 25%) for claiming refund u/s 22(8A). [Enclose Annexure G].			
	(k) Out of 39(g), the amount available for adjustment with output tax [39(g) – 39(h) – 39(i) – 39(j)].			
40.	(a) Net tax payable [38(f) – 39(k)] or			
	(b) Excess input tax credit [39(k) – 38(f)].			
41.	(a) Out of 40(b), input tax credit/rebate adjustable under Central Sales Tax Act, 1956.			
	(b) Out of 40(b), input tax credit to be claimed as refund.			
	(c) Out of 40(b), input tax credit to be carried forward.			
42.	(a) Tax deducted at source.			
	(b) Tax paid in appropriate Govt. Treasury, other than 42(a).			
	(c) Tax paid in excess in earlier period, now adjusted [Rule 40(2A)].			
43.	Actual tax payable [40(a) – 42(a) – 42(b) – 42(c)]. Negative amount will be the excess amount.			
44.	(a) Interest payable, in any, u/s *33/34A.			
	(b) Interest paid in appropriate Govt. Treasury.			
	(c) Interest *payable/paid in excess [44(a) – 44(b)/44(b) – 44(a)].			

45.	Payment Details.					
	Date	Challan No.	Bank/Treasury			Period
Name			Branch	Code		

(21) for Form 15, *substitute* the following Form:—

“THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 15

[See sub-rule (2) of rule 34]

For dealers paying tax under *section 16(3)/section 16(3A)/section 16(3B)/section 18(4)

RETURN PERIOD					REGISTRATION NUMBER									
From	DD	MM	YY	To	DD	MM	YY							

Name of the dealer		Trade name, if any	
Address of the principal place of business			

Purchases of goods in West Bengal and calculation of purchase tax.

		From registered dealers A (Rs.)	From other than registered dealers	
			Amount B (Rs.)	Purchase tax C (Rs.)
1.	Purchases of goods exempt from tax.			Nil
2.	Purchases of taxable goods.	<i>See note 1</i>		
3.	Total:			

Sales in the return period and calculation of output tax.

(In Rs.)

4.	Aggregate of sale price (excluding VAT).	
5.	Sale price of goods on which tax has been paid on MRP u/s 16(4) at the time of purchase or on an earlier occasion [Sec. 2(55)(a)].	
6.	Sales *return/rejection within six months from the date of sale [Sec. 2(55)(b)].	
7.	Turnover of sales (4 – 5 – 6).	
8.	Tax payable under section 16(3) @ 0.25 per centum on 07.	<i>For resellers only</i>
9.	Deductions u/s 16(1)	<i>For dealers other than resellers</i>
	(a) Sales of tax free goods u/s 21.	
	(b) Sales within the meaning of *section 3/section 5 of the C.S.T. Act, 1956.	
	(c) Sales which are zero-rated u/s 21A (1).	
	(d) #Other sales u/s 16(1)(c) read with rule(s).....	
10.	Turnover of sales after deduction (07 – 09).	
11.	Tax payable *u/s 16 (3A) @ four per centum on u/s 16 (3B) @ two per centum on 10 (excluding that part of turnover of sales on which tax is payable at any other rate)	
12.	Tax payable at any other rate, if any [applicable rate.....].	<i>See note 2</i>

Sales in the return period and calculation of output tax.

13.	Contractual transfer price (excluding VAT).	<i>See note 3</i>	(Rs.)
14.	Number of tax invoices raised for works contract during the period.		
15.	Tax payable under section 18(4) @ two per centum on 13.		(Rs.)

Monthly calculation of output tax, interest etc. (See note 4)

		1st month (Rs.)	2nd month (Rs.)	3rd month (Rs.)
16.	(a) Output tax <i>Month-wise break-up of (3C + 8 + 11 + 12 + 15)</i>			
	(b) Amount charged in *short/excess, if any.			
	(c) Total output tax [16(a) ± 16(b)]			
17.	(a) Tax deducted at source.			
	(b) Tax paid, in the appropriate Govt. Treasury, other than 17(a)			
	(c) Tax paid in excess in earlier period, now adjusted [Rules 40(2A)].			
18.	Actual tax payable [16(c) – 17(a) – 17(b) – 17(c)]. Negative amount will be the excess amount.			
19.	(a) Interest payable, if any, u/s 33			
	(b) Interest paid in appropriate Govt. Treasury.			
	(c) Interest *payable/paid in excess [*19(a) – 19(b)/19(b) – 19(a)]			

20.	Payment Details						
	Date	Challan No.	Bank/Treasury			Period	Amount (Rs.)
			Name	Branch	Code		

21.	Sale of three main taxable commodities (in terms of sale value) during the return period	
	Name of the commodity	Amount (Rs.)
(i)		
(ii)		
(iii)		

Declaration:

I, [full name in block letters].....declare that the information given in this return is correct and complete.

**Signature with date		Name and status	
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For Office Use Only

Due date of submission (dd-mm-yyyy)															Date of receipt (dd-mm-yyyy)														
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Office Seal*Signature of the Receiving Officer*

Notes:

1. For liability to pay purchase tax refer to sections 11 and 12, and for applicable rate of such tax refer to section 17.	
2. Item 12 applicable only to dealers paying tax u/s 16(3B)/u/s 18(4). For example where a dealer paying tax u/s 18(4) makes a sale of scrap or of any capital goods, etc.	
3. Dealers paying tax under section 18(4), shall pay tax on 'contractual transfer price' (i.e. on gross amount received or receivable in respect of works contract executed by such dealer) and not on 'taxable contractual transfer price'.	
4. Since net tax is payable for a tax period (i.e. monthly), output tax, tax paid, interest, etc. in items 16 to 19 are to be shown for each tax period.	
5. Applicable rate of tax for dealers paying tax u/s 16(3A) and u/s 16(3B)—4% u/s 16(3A) and 2% u/s 16(3B).	
6. *Strike out whichever is not applicable.	7.** See rule 34(3) for person who can sign the return.
8. #In item 9(d), aggregate amount is to be given, and a statement showing break-up of sales under each rule is to be enclosed.”;	

(22) for Form 16, *substitute* the following Form:—

“THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 16

[See sub-rule (4) of *rule 38A/38B/39]

[Information for payment of tax at compounded rate under sub-section (3) or sub-section (3A) or sub-section (3B) of section 16 or sub-section (4) of section 18.]

To

.....(appropriate Additional Commissioner/Deputy Commissioner)

I, We.....(name and status of the person) *carrying on business under the trade name of...../or on behalf of.....(name of the Company/Club/Association of Persons/HUF/etc.) situated at.....(address of the principal place of business) and holding certificate of registration No.under the West Bengal Value Added Tax Act, 2003, particulars of which are given below, do hereby exercise *my/our option to pay tax at compounded rate under *sub-section (3) or sub-section (3A) or sub-section (3B) of section 16/sub-section (4) of section 18 in lieu of payment of tax under *sub-section (2) of section 16/sub-section (1) of section 18.

Particulars of business:

1. Turnover of sales.	Rs.
2. Contractual transfer price in the preceding year.	Rs.
3. Turnover of sales from the first day of the current year till the date preceding the date of submission of this information.	Rs.
4. Contractual transfer price from the first day of the current year till the date preceding the date of submission of this information.	Rs.

Declaration

*I/We declare that—

- 1. *I am/We are not a manufacturer or importer or dealer engaged in works contact or a dealer who purchases tea from tea auction centre in West Bengal, and *I/we do not make any stock transfer, or sales within the meaning of section 3 or section 5 of the Central Sales Tax Act [to be filled in by dealers opting to pay tax under section 16(3) only].
- 2. The information given above is correct and complete.

Date.....

Signature.....

*Strike out whichever is not applicable.;

(23) in Form 20, in the penultimate paragraph, for the words “with interest and/or interest”, *substitute* the words “with interest”;

(24) in Form 21,—

(a) for the last paragraph, *substitute* the following paragraph:—

“In the event of your failure to comply with the notice, it shall be presumed that you intend to be audited at your principal place of business including other place of business, if any, without giving any prior information.”;

(b) for the entry in serial No. 5, under the heading “Particulars of accounts and documents required for the period mentioned overleaf”, *substitute* the following entry:—

“Seller’s copy of tax invoices, invoices, cash memos or bills.”;

(25) for Form 33, *substitute* the following Form:—

“THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 33

[See sub-rule (2) of rule 76]

[Applicable for refund of input tax credit or input tax rebate under sub-section (8A) of section 22.]

To

The.....

..... (Circle/Charge/Division)

*I/We.....(*Proprietor/Partner/.....) *carrying on business under the trade name...../on behalf of..... (Company/HUF/.....) hereby apply for refund of seventy five *per centum* of input tax credit or input tax rebate under sub-section (8A) of section 22 of the West Bengal Value Added Tax Act, 2003 in respect of the quarter ending on....., and the details of such quarter are furnished below:—

(1)	Amount of purchase of taxable goods, other than capital goods, in West Bengal against valid tax invoices.	Rs.
(2)	Amount of capital goods purchased in West Bengal against valid tax invoices.	Rs.
(3)	Out of (1) and (2), amount claimed as input tax credit or input tax rebate for use of goods under clause (a) to clause (i) of sub-section (4) of section 22.	Rs.

(4)	Details of production:	Units	Rs.
	(i) Actual production		
	(ii) Installed capacity		
	(iii) Addition to capacity, during the period, if any		
	(iv) Raw material consumed		
	(v) Processing loss, if any		

(5)	Name, address and other details of five big suppliers of goods as shown in items (1) and (2) above:		
	Name and address of the supplier with their VAT Registration No.	Goods purchased	Total quantity purchased
			Total amount of purchase in Rs.

*I/We declare that—

- (A) no input tax credit or input tax rebate has been claimed on goods specified in the negative list;
- (B) all the goods purchased on which input tax credit or input tax rebate have been claimed are meant for *my/our manufacturing purpose only;
- (C) accounts are kept by *me/us in accordance with the provision of section 63 of the Act *read* with rule 87 and rule 187.

*I/We certify that the above statement and declaration are true and correct to the best of *my/our knowledge.

Date.....

Signature.....

Status.....

*Strike out whichever is not applicable.;

(26) *omit* Form 34;

(27) in Form 35, in the BANK CERTIFICATE, in serial No. 1, for the words “export invoices, customs endorsed copy of shipping bill”, *substitute* the words “export invoices, shipping bill”;

- (28) in Form 36,—
- (a) for the heading, *substitute* the following heading:—
“Confirmation of transport of goods to Nepal or Bhutan or Bangladesh.
(To be annexed with the application for refund as referred to in clause (a) or clause (aa) of section 61.)”;
 - (b) in the ‘subject’, for the words “Nepal/Bhutan”, *substitute* the words “*Nepal/Bhutan/Bangladesh”;
 - (c) for serial No. 4, *substitute* the following serial No.:—
“4. Place and date of exit from India (of the goods bound for *Nepal/Bhutan/Bangladesh):”;
 - (d) in serial No. 5, for the words “Nepal/Bhutan”, *substitute* the words “*Nepal/Bhutan/Bangladesh”;
 - (e) after last line, *insert* the following entry:—
“*Strike out whichever is not applicable.”;
- (29) in Form 37,—
- (a) for the heading, *substitute* the following heading:—
“Certificate from bank, for export to Nepal or Bhutan or Bangladesh”;
 - (b) in the certificate for the words “Nepal/Bhutan”, *substitute* the words “*Nepal/Bhutan/Bangladesh”;
 - (c) in the NOTE,—
 - (A) in serial No. 1, for the words “Nepal or Bhutan”, *substitute* the words “*Nepal/Bhutan/Bangladesh”;
 - (B) after serial No. 3 *insert* the following serial No.:—
“4. *Strike out whichever is not applicable.”;
- (30) after Form 71, *insert* the following Form:—

“THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 71A

[See rule 164C]

Application for settlement under sub-section (1) of section 8B to the West Bengal Value
Added Tax Settlement Commission

To
The Chairman,
West Bengal Value Added Tax Settlement Commission,
14, Beliaghata Road,
Kolkata-700 015.

I,(full name in block letters), son of residing at
....., * carrying on business under the trade name/or on behalf
of the(name of the *partnership firm/company/AOP/HUF/etc, and having registration No.
under the West Bengal Value Added Tax Act, 2003, request that the following case within the meaning of *Explanation* to
section 8B, be settled in terms of section 8C on terms and conditions stated in paragraph 2.

*A. The case is pending before the

*B. The details of proceeding arising out of an offence alleged to have been committed under section 93, are as
follows:—

*C. A notice of demand arising out of an assessment for the year has been served on *me/us on by
..... (name of the authority), which is inconsistent with an assessment made earlier under the Act for the reason
furnished below:

- (i)
- (ii)
- (iii)
- (iv)

*D. A notice of demand has been served on *me/us in respect of the assessment for the year, in which the rate of tax applied for (name of the commodity) is *per centum* as against *per centum* prevalent under normal trade practice. In this connection the following documents are enclosed:—

- (i)
- (ii)
- (iii)
- (iv)

*E. A notice of demand has been served on *me/us in respect of the assessment for the year, whereas *my/our unit with effect from, has been registered as a sick unit with the Board for Industrial and Financial Reconstruction and the outstanding dues as on the date of such registration are given below:—

- (a) Date of receipt of demand notice:
- (b) Amount of tax demanded:
- (c) Amount of interest demanded:
- (d) Amount of penalty demanded:

2. *I/We want to get the case(s) settled by the Settlement Commission upon payment of Rs. (in figures) or such sum as may be agreed upon. *I/We undertake to pay the amount as may be agreed upon in the appropriate Government Treasury within such time as may directed by the Settlement Commission.

Declaration:

I, (full name in block letters) declare that the information and particulars furnished in this application are correct and complete.

Date:

(Signature of the applicant)

(Status).

*Strike out whichever is not applicable.;

(31) *omit* Form 83;

(32) *omit* Form 84;

(33) in Form 88, in paragraph (1), for the words “thereunder and we hereto annex a copy of *my/our audit report dated———.”, *substitute* the word “thereunder.”.

2. In this notification, in paragraph 1,—

- (a) clause (1), clause (2)(a), clause (5)(b)(i)(A), clause (5)(b)(ii), clause (6)(n), clause (6)(o) and clause (6)(r), clause (6)(t)(i), clause (7)(a) and clause (7)(d), clause (8)(b)(ii) and (iii), clause (8)(c)(i)(A), clause (8)(c)(i)(C), clause (8)(c)(i)(D) and clause (8)(c)(i)(E), clause (9), clause (11)(c)(ii), clause (12)(a)(iii), clause (12)(b)(i), clause (12)(c)(ii)(A), clause (12)(d)(i)(C), clause (13)(a) and clause (33), shall be deemed to have come into force with effect from the 1st day of April, 2005;
- (b) clause (6)(a) shall be deemed to have come into force with effect from the 1st day of May, 2005;
- (c) clause (6)(b), clause (6)(c), clause (6)(d), clause (6)(e), clause (6)(f), clause (6)(g), clause (6)(h), clause (6)(i), clause (6)(j), clause (6)(k), shall be deemed to have come into force with effect from the 1st day of September, 2005;
- (d) clause (6)(m) shall be deemed to have come into force with effect from the 1st day of October, 2005;
- (e) clause (6)(l) shall be deemed to have come into force with effect from the 16th day of December, 2005;

- (f) clause (7)(c)(i) shall be deemed to have come into force with effect from the 1st day of April, 2006;
- (g) clause (2)(b), clause (11)(a), 11(b) and clause (11)(c)(i), shall be deemed to have come into force with effect from the 1st day of July, 2006;
- (h) clause (2)(c), clause (3)(b) and clause (3)(c), clause (5)(b)(i)(B), clause (5)(b)(i)(C), clause (5)(b)(i)(D) and clause 5(b)(i)(E), clause (5)(d), clause (6)(s) and clause (7)(c)(ii), clause (8)(b)(i), clause (8)(c)(ii), clause (10)(a), clause (11)(d), clause (12)(c)(i), clause (12)(e), clause (13)(b), clause (13)(c), clause (13)(d), clause (22), clause (25), clause (30), clause (31), clause (32) shall be deemed to have come into force with effect from the 1st day of August, 2006;
- (i) clause (6)(p) shall be deemed to have come into force with effect from the 1st day of September, 2006;
- (j) clause (3)(a), clause (4), clause (5)(a)(i), clause (5)(a)(ii), and clause (5)(a)(iii), clause (5)(c), clause (6)(t)(ii), clause (7)(b), clause (8)(a), clause (8)(c)(i)(B), clause (10)(b), clause (10)(e), clause (16), clause (17), clause (18), clause (19), clause (20), clause (21), clause (23), clause (24), clause (26), clause (27), clause (28), clause (29), shall be deemed to have come into force with effect from the 1st day of October, 2006;
- (k) other remaining provisions shall come into force with effect from the 1st day of November, 2006.

By order of the Governor,

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