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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Revenue

NOTIFICATION

No. 2025-F.T.-the 30th December, 2009. – In exercise of the power conferred by section 114 of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), the Governor is pleased hereby to make the following amendments in the West Bengal Value Added Tax Rules, 2005, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules, –

(1) in CHAPTER III,—

- (a) in rule 5, in sub-rule (1), for the words “Every dealer,” *substitute* the words, figure and letter “Save as otherwise provided in rule 5A and rule 6B, every dealer,”;
- (b) after rule 5, *insert* the following rule:—

“5A. **Application for registration by electronic means.**— (1) A dealer whose principal place of business is situated within the area as displayed in the web site, www.wbcomtax.gov.in, of the Commercial Taxes Directorate and who is liable to be registered under section 23 or who desires to be registered voluntarily under clause (b) of sub-section (1) of section 24, may, at his option, make an application in Form 1, as available in the said web site, for registration under section 24, to the appropriate registering authority as authorised by the Commissioner, –

- (a) *firstly*, by making such application for registration in Form 1, either under digital signature or without any digital signature electronically through such web site; and
- (b) *secondly*, by sending by registered post or speed post, the application for registration in Form 1 in paper form, generated from the computer after transmission of the said Form 1 electronically under clause (a), signed and verified as specified therein and accompanied

by one copy of the challan referred to in sub-rule (4), or one copy of receipt obtained on payment referred to in sub-rule (5), of rule 43 evidencing payment of rupees one hundred, to the said Central Registration Unit towards fee for registration within three days from the date of making application for registration in Form 1 electronically under clause (a).

(2) Such application for registration in Form 1 in paper form shall be accompanied by declaration(s) in Annexure A or Annexure B, referred to sub-rule (3), and sub-rule (4), of rule 5, to the said Form affixed with one copy of the recent passport size photograph of the person or persons referred to in those sub-rules and duly filled in, signed and verified, in the similar manner as provided in those sub-rules in relation to making of application for registration under rule 5 and also the authenticated copies of the document(s) referred to in the Form 1, which are required to be furnished along with such Form 1 in paper form including the receipt sent to the dealer electronically acknowledging the receipt of the application for registration in Form 1 made electronically by such dealer mentioned in clause (a) of sub-rule (1):

Provided that the provisions of the first proviso, second proviso and the third proviso, to sub-rule (4) of rule 5, shall, *mutatis mutandis*, apply in respect of making of application for registration under this rule.

(3) The application for registration in Form 1 shall be deemed to have been received under this rule on the date on which, after making of the application for registration in Form 1 electronically by the dealer under clause (a) of sub-rule (1), the application in Form 1 in paper form accompanied by the documents referred to in clause (b) of sub-rule (1) and sub-rule (2), is received by the authority referred to in sub-rule (1).”;

(c) after rule 6A, *insert* the following rule:–

“6B. Issue of certificate of registration where application for registration is made electronically under rule 5A.– (1) Where the authority referred to in sub-rule (1) of rule 5A is satisfied that the dealer has correctly given all the required information and that the application in Form 1 and its Annexure A or Annexure B, are in order, he shall assign a registration number to the dealer and issue a certificate of registration in Form 3 within seven days from the date of receipt of the application for registration in Form 1, to the dealer for his principal place of business and also certified copies of such certificate for every other place of business.

(2) Where the dealer has made the application in Form 1 within the time-limit specified in sub-section (2) of section 23, the certificate of registration shall be made valid from the date of incurring the liability and in case of such application made after the said time-limit, the certificate of registration shall be valid from the date of order of granting registration.

(3) Where the dealer has made the application for registration in Form 1 under clause (b) of sub-section (1) of section 24, the certificate of registration shall be made valid from the date of order of granting the registration:

Provided that if the turnover of sales of a dealer or the contractual transfer price of a dealer, who has made the application under clause (b) of sub-section (1) of section 24, exceeds the taxable quantum referred to in rule 4 or the amount of contractual transfer price referred to in sub-section (4) of section 14, as the case may be, before disposal of such application by the authority referred to in sub-rule (1) of rule 5A, such dealer shall immediately bring it to the notice of such authority electronically or otherwise before such disposal.

(4) Where the authority referred to in sub-rule (1) of rule 5A is not satisfied that the particulars contained in the application for registration in Form 1 are correct and complete, such authority shall reject the application, for reasons to be recorded in writing and shall inform the dealer electronically of such rejection.”;

(2) in CHAPTER VIII, in PART III, in rule 43,–

(a) in sub-rule (1), for the words “penalty, late fee”, *substitute* the words, figure and letter “penalty, late fee, fee for registration under rule 5A”;

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- (b) in sub-rule (4), for the words “penalty, late fee”, *substitute* the words, figure and letter “penalty, late fee, fee for registration under rule 5A”;
- (c) in sub-rule (5), for the words “penalty, late fee”, *substitute* the words, figure and letter “penalty, late fee, fee for registration under rule 5A”;
- (d) in sub-rule (5A), for the words “annual fee”, *substitute* the words “annual fee or fee for registration.”.
2. This notification shall come into force with effect from the 1st day of January, 2010.

By order of the Governor,

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