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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. 247—F.T. the 14th February, 2011.— 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, in CHAPTER VIII, in PART I,—

- (1) in rule 34,—
  - (a) in sub-rule (1),—
    - (i) in the third proviso, for the words, letters and figures “the 4th day of May, 2009.”, *substitute* the words, letters and figures “the 4th day of May, 2009.”;
    - (ii) to the third proviso, *add* the following proviso :—

“Provided also that where a dealer referred to in this sub-rule has paid the full amount of net tax and interest, payable according to the return for the quarter ending on the 30th day of September, 2009, within the 31st day of October, 2009, such dealer shall, notwithstanding the provisions of this sub-rule, furnish return in respect of the said quarter ending on the 30th day of September, 2009, on or before the 3rd day of November, 2009.”;
  - (b) in sub-rule (2),—
    - (i) in the third proviso, for the words, letters and figures “the 4th day of May, 2009.”, *substitute* the words, letters and figures “the 4th day of May, 2009.”;

- (ii) to the third proviso, *add* the following proviso :—

“Provided also that where a dealer referred to in this sub-rule has paid the full amount of net tax and interest payable according to the return for the quarter ending on the 30th day of September, 2009, within the 31st day of October, 2009, such dealer shall, notwithstanding the provisions of this sub-rule, furnish return in respect of the said quarter ending on the 30th day of September, 2009, on or before the 3rd day of November, 2009.”;

- (2) in rule 34A,—

- (a) in sub-rule (3),—

- (i) in the proviso, for the words, letters and figures “the 4th day of May, 2009.”, *substitute* the words, letters and figures “the 4th day of May, 2009.”;

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

“Provided further that where a dealer referred to in this sub-rule has paid the full amount of net tax and interest payable according to the return for the quarter ending on the 30th day of September, 2009, within the 31st day of October, 2009, such dealer shall, notwithstanding the provisions of this sub-rule, furnish return in respect of the said quarter ending on the 30th day of September, 2009, on or before the 3rd day of November, 2009.”;

- (b) in sub-rule (4),—

- (i) in the first proviso, for the words “deemed to have been”, *substitute* the words “deemed to have”;

- (ii) in the second proviso,—

- (a) for the words “deemed to have been”, *substitute* the words “deemed to have”

- (b) for the words, letters and figures “30th day of April, 2008.”, *substitute* the words, letters and figures “30th day of April, 2008.”;

- (iii) to the second proviso, *add* the following proviso :—

“Provided also that where a dealer who has been selected under sub-rule (1), transmits the data in the return in Form 14 or Form 14D, as the case may be, electronically in respect of the quarter ending on the 30th day of June, 2009 and also furnishes the return in Form 14 or Form 14D, as the case may be, in paper form in respect of the said quarter on or before the 17th day of August, 2009, such dealer shall, notwithstanding anything contained in sub-rule (3) and sub-rule (4), be deemed to have furnished the return within the prescribed date of furnishing such return subject to the condition that he pays the net tax and interest payable according to such return within the 31st day of July, 2009.”;

- (iv) to the third proviso, *add* the following proviso :—

“Provided also that where a dealer who has been selected under sub-rule (1), transmits the data in the return in Form 14 or Form 14D, as the case may be, electronically in respect of the quarter ending on the 31st day of December, 2009, by the 15th day of February, 2010 and also furnishes the return in Form 14 or Form 14D, as the case may be, in paper form in respect of the said quarter by the 20th day of February, 2010, such dealer shall, notwithstanding anything contained in sub-rule (3) and sub-rule (4), be deemed to have furnished the return within the prescribed date of furnishing such return subject to the condition that he pays the net tax and interest payable according to such return within the 31st day of January, 2010.”;

- (v) in the fourth proviso,—

- (a) for the words, figures and letters “the 15th February, 2010”, *substitute* the words, figures and letters “the 28th day of February, 2010”;

- (b) for the words, figures and letters “the 20th February, 2010”, *substitute* the words, figures and letters “the 5th day of March, 2010”;

(vi) to the fourth proviso, *add* the following proviso :—

“Provided also that where a dealer who has been selected under sub-rule (1), transmits the data in the return in Form 14 or Form 14D, as the case may be, electronically in respect of the quarter ending on the 30th June, 2010, by the 20th day of August, 2010 and also furnishes the return in Form 14 or Form 14D, as the case may be, in paper form in respect of the said quarter by the 25th day of August, 2010, such dealer shall, notwithstanding anything contained in sub-rule (3) and sub-rule (4), be deemed to have furnished the return within the prescribed date of furnishing such return, subject to the condition that he pays the net tax and interest payable according to such return within the 31st day of July, 2010.”;

(vii) to the fifth proviso, *add* the following proviso :—

“Provided also that where a dealer who has been selected under sub-rule (1), transmits the data in the return in Form 14 or Form 14D, as the case may be, electronically in respect of the quarter ending on the 30th day of September, 2010 by the 15th day of November, 2010 and also furnishes the return in Form 14 or Form 14D, as the case may be, in paper form in respect of the said quarter by the 22nd day of November, 2010, such dealer shall, notwithstanding anything contained in sub-rule (3) and sub-rule (4), be deemed to have furnished the return within the prescribed date of furnishing such return, subject to the condition that he pays the net tax and interest payable according to such return within the 31st day of October, 2010.”;

(3) in rule 34AA,—

(a) in sub-rule (3),—

(i) in the first proviso, for the words, “under the said proviso.”, *substitute* the words “under the said proviso.”;

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

“Provided further that where a dealer referred to in this sub-rule, has paid the full amount of net tax and interest payable according to the return for the quarter ending on the 30th day of September, 2009 within the 31st day of October, 2009, such dealer shall, notwithstanding the provisions of this sub-rule, furnish return in respect of the quarter ending on the 30th day of September, 2009 by the 3rd day of November, 2009.”;

(b) in sub-rule (4),—

(i) in clause (c), for the words “date of furnishing such return.”, *substitute* the words “date of furnishing such return.”;

(ii) to clause (c) *add* the following proviso :—

“Provided that where a dealer who has been selected under sub-rule (1), transmits the data in the return in Form 15 electronically in respect of the quarter ending on the 30th day of June, 2009 and also furnishes the return in Form 15 in paper form in respect of the said quarter on or before the 17th day of August, 2009, such dealer shall, notwithstanding anything contained in sub-rule (3) and sub-rule (4), be deemed to have furnished the return within the prescribed date of furnishing such return, subject to the condition that he pays the net tax and interest payable according to such return within the 31st day of July, 2009.”;

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

“Provided further that where a dealer who has been selected under sub-rule (1), transmits the data in the return in Form 15 electronically in respect of the quarter ending on the 31st day of December, 2009 by the 15th day of February, 2010 and also furnishes the return in Form 15 in paper form in respect of the said quarter by the 20th day of February, 2010, such dealer shall, notwithstanding anything contained in sub-rule (3) and sub-rule (4), be deemed to have furnished the return within the prescribed date of furnishing such return, subject to the condition that he pays the net tax and interest payable according to such return within the 31st day of January, 2010.”;

(iv) in the second proviso,—

- (a) for the words, figures and letters “the 15th February, 2010”, *substitute* the words, figures and letters “the 28th day of February, 2010”;
- (b) the words, figures and letters “the 20th February, 2010”, *substitute* the words, figures and letters “the 5th March, 2010”;

(v) to the second proviso, *add* the following proviso :—

“Provided also that where a dealer who has been selected under sub-rule (1), transmits the data in the return in Form 15 electronically in respect of the quarter ending on the 30th day of June, 2010 by the 20th day of August, 2010 and also furnishes the return in Form 15 in paper form in respect of the said quarter by the 25th day of August, 2010, such dealer shall, notwithstanding anything contained in sub-rule (3) and sub-rule (4), be deemed to have furnished the return within the prescribed date of furnishing such return subject to the condition that he pays the net tax and interest, payable according to such return within the 31st day of July, 2010.”;

(vi) to the third proviso, *add* the following proviso :—

“Provided also that where a dealer who has been selected under sub-rule (1), transmits the data in the return in Form 15 electronically in respect of the quarter ending on the 30th day of September, 2010 by the 15th day of November, 2010 and also furnishes the return in Form 15 in paper form in respect of the said quarter by the 22nd day of November, 2010, such dealer shall, notwithstanding anything contained in sub-rule (3) and sub-rule (4), be deemed to have furnished the return within the prescribed date of furnishing such return, subject to the condition that he pays the net tax and interest payable according to such return within the 31st day of October, 2010.”;

2. In this notification, in paragraph 1,—

- (a) clause (2) (b) (i) shall be deemed to have come into force with effect from the 31st day of January, 2008;
- (b) clause (2) (b) (ii) (A) shall be deemed to have come into force with effect from the 30th day of April, 2008;
- (c) clause (2) (b) (ii) (B), clause 2 (b) (iii) and clause (3) (b) (iv) shall be deemed to have come into force with effect from the 31st day of July, 2009;
- (d) clause (2) (b) (iv) and clause (3) (b) (iii) shall be deemed to have come into force with effect from the 29th day of January, 2010;
- (e) clause (2) (b) (v) and clause (3) (b) (iv) shall be deemed to have come into force with effect from the 12th day of February, 2010;
- (f) clause (2) (b) (vi) and clause (3) (b) (v) shall be deemed to have come into force with effect from the 30th day of July, 2010;
- (g) clause (2) (b) (vii) and clause (3) (b) (vi) shall be deemed to have come into force with effect from the 27th day of October, 2010;
- (h) remaining clauses shall be deemed to have come into force with effect from the 30th day of October, 2009;

By order of the Governor,

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