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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. 1832-F.T.—the 10th November, 2006.—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 amendment in the West Bengal Value Added Tax Rules, 2005, as subsequently amended (hereinafter referred to as the said rules):—

**Amendment**

In the said rules, in CHAPTER VI, in PART I, after rule 26N *insert* the following rule:—

*26O. Deduction from turnover of sales of goods made to a developer for use by him in development of Special Economic Zone.*—Where a dealer makes sales of taxable goods to a developer for use by him in the development of Special Economic Zone, such dealer may, for the purpose of determining his turnover of sales, deduct under clause (c) of sub-section (1) of section 16, from his turnover of sales that part of turnover of sales which represents the sales to such developer for use by him for the purpose of development of such Special Economic Zone:

Provided that the claim of such deduction shall not be allowed unless the dealer selling the taxable goods to the developer furnishes, on demand by the appropriate authority under the Act, a certificate in the Form appended to this rule duly filled in and signed by such developer to whom such taxable goods are sold and such appropriate authority is satisfied, upon enquiry or otherwise, that the particulars filled in such Form are correct.

*Explanation.*—For the purpose of this rule,—

- (a) the expression “developer” means a person or body of persons, company, firm and such other private or Government Undertaking, who develops, builds, designs, organizes, promotes, finances, operates, or maintains or manages a part or whole of the infrastructure of the Special Economic Zone.

- (b) the expression "Special Economic Zone" means a geographical area declared and notified as Special Economic Zone by the Government:—

FORM OF CERTIFICATE

(See rule 26O of the West Bengal Value Added Tax Rules, 2005)

Serial No. ....

Date of issue .....

To ..... (Selling dealer)

..... (Address)

..... (R.C. No., if any)

Certified that the taxable goods purchased from you as per your cash memo/bill/tax invoice/invoice stated below have been used/are intended to be used in the development of the Special Economic Zone situated at .....

Bill/Cash Memo/

Tax invoice/Invoice No. .... date .....

Amount .....

Name of the developer .....

Address .....

R.C. No., if any .....

*Signature and status of the person  
signing the Certificate.*

2. This notification shall come into force with effect from the 1st day of December, 2006.

By order of the Governor,

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