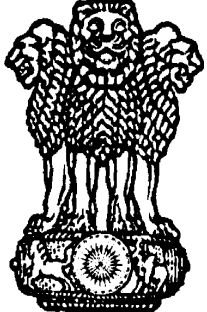


The
Kolkata Gazette



सत्यमेव जयते

Extraordinary
Published by Authority

PHALGUNA 29]

MONDAY, MARCH 19, 2012

[SAKA 1933

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. 379-F.T.— the 16th day of March, 2012.— In exercise of the powers conferred by sub-section (3), sub-section (4), and sub-section (5), of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to make the following amendments in the Central Sales Tax (West Bengal) Rules, 1958, as subsequently amended (hereinafter referred to as the said rules) :—

Amendments

In the said rules,—

(1) in rule 9,—

(a) in sub-rule (1),—

(i) in clause (d), for the words, letters and figures "on or after the 1st day of May, 1995", *substitute* the words, letter and figures "on or after the 1st day of May, 1995 and ending on the 31st day of March, 2005";

(ii) for clause (e), *substitute* the following clause:—

"(e) in Form 3 V and in Form 4V respectively, where such notices relate to any assessment under the Act, *read* with section 45 or section 46 of the West Bengal Sales Tax Act, 1994 and/or *read* with section 46 or section 48 of the West Bengal Value Added Tax Act, 2003, in respect of any assessment period commencing on or after 1st day of April, 2005";

(b) in sub-rule (2), for the words, figures and letter "sub-section (2) of section 46A of the West Bengal Sales Tax Act, 1994", *substitute* the words, figures and letter "under rule 181D of the West Bengal Sales Tax Rules, 1995 or under rule 61 of the West Bengal Value Added Tax Rules, 2005, as the case may be";

(c) after sub-rule (3), *insert* the following sub-rule :—

"(4) Where any amount of tax, interest, late fee or penalty due from a dealer is modified in consequence of an order passed on re-assessment, re-determination, appeal, review or revision, the appropriate assessing authority shall serve upon such dealer a notice in Form 4V intimating the modified amount of tax, interest, late fee or penalty accordingly and where proceedings for the recovery of such due amount have already been commenced under section 9 of the Act, *read* with section 55 of the West Bengal Value Added Tax Act, 2003, or section 52 of the West Bengal Sales Tax Act, 1994, or both, the appropriate assessing authority shall send a copy of the aforesaid notice to the Certificate Officer or the Tax Recovery Officer, as the case may be.";

(2) in rule 9B,—

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

"(1) An appeal under sub-section (3H) of section 7—

- (a) from an order of a Commercial Tax Officer or Sales Tax Officer shall lie to the Deputy Commissioner or Joint Commissioner having jurisdiction,
- (b) from an order of a Deputy Commissioner shall lie to the Joint Commissioner or Senior Joint Commissioner having jurisdiction,
- (c) from an order of a Joint Commissioner shall lie to the Senior Joint Commissioner having jurisdiction, and
- (d) from an order of a Senior Joint Commissioner shall lie to the Additional Commissioner.";

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

"(3) A memorandum of appeal shall be in Form 4VA as available in the *website* of the Directorate of Commercial Taxes, West Bengal, i.e. www.wbcomtax.gov.in and shall be presented to the appellate authority referred to in sub-rule (1) in the manner prescribed in rule 144 of the West Bengal Value Added Tax Rules, 2005.";

(c) *omit* sub-rule (4a);

(d) *omit* sub-rule (5);

(3) after rule 9B, *insert* the following rule:—

"9C. Appeal, revision and review under section 9.— (1) A memorandum of appeal or an application for revision or review in respect of, or arising out of, an order of assessment under section 9, *read* with section 45 or section 46 of the West Bengal Sales Tax Act, 1994, or section 46 or section 48 of the West Bengal Value Added Tax Act, 2003, or both, shall be in Form 4V A as available in the *website* of the Directorate of Commercial Taxes, West Bengal, i.e. www.wbcomtax.gov.in and shall be presented to the appropriate authority in the manner as laid down in sub-rule (3).

(2) An application for revision or application for review in respect of, or arising out of, an order, other than an order of assessment under section 9, shall be in Form 4V A as available in the said *website* and shall be presented to the appropriate authority in the manner as laid down in sub-rule (3).

(3) The provisions of Chapter XIII of the West Bengal Value Added Tax Act, 2003 and Chapter XIV of the West Bengal Value Added Tax Rules, 2005, shall, *mutatis mutandis*, apply.";

(4) in Form 3V,—

(a) in the heading, for the words and figures "West Bengal Value Added Tax Act, 2003", *substitute* the words and figures "West Bengal Value Added Tax Act, 2003, or section 45 or section 46 and section 65 of the West Bengal Sales Tax Act, 1994";

- (b) in the first paragraph,—
- (i) in clause (d), for the words and figures "section 42 of the West Bengal Value Added Tax Act, 2003", *substitute* the words, figures and brackets "section 42 of the West Bengal Value Added Tax Act, 2003, or sub-section (7) of section 30 of the West Bengal Sales Tax Act, 1994";
 - (ii) in the clause (e), for the words and figures "section 63 of the West Bengal Value Added Tax Act, 2003", *substitute* the words and figures "section 63 of the West Bengal Value Added Tax Act, 2003, or section 62 of the West Bengal Sales Tax Act, 1994";
- (c) in the third paragraph, for the words and figures "West Bengal Value Added Tax Act, 2003", *substitute* the words and figures "West Bengal Value Added Tax Act, 2003, or section 45 or section 46 of the West Bengal Sales Tax Act, 1994";
- (d) in the fourth paragraph, for the words and figures "section 46 of the West Bengal Value Added Tax Act, 2003", *substitute* the words, figures and brackets "section 46 of the West Bengal Value Added Tax Act, 2003, or with sub-section (1) or sub-section (2) of section 45 of the West Bengal Sales Tax Act, 1994";
- (e) in the fifth paragraph, for the words and figures "section 46/section 48 of the West Bengal Value Added Tax Act, 2003", *substitute* the words and figures "section 46/section 48 of the West Bengal Value Added Tax Act, 2003, and/or section 45/section 46 of the West Bengal Sales Tax Act, 1994";
- (5) in Form 4V—
- (a) in the heading, for the words and figures "West Bengal Value Added Tax Act, 2003", *substitute* the words and figures "West Bengal Value Added Tax Act, 2003, and/or with section 40(8)/45/46/49/50 of the West Bengal Sales Tax Act, 1994";
 - (b) in the first paragraph, for the words, figure and letter "In continuation of notice in Form 3V issued to you on you are hereby informed that upon assessment and/or determination for the aforesaid period", *substitute* the words, figure and letter "In continuation of notice in Form 3V issued to you on/ with reference to your petition of appeal / revision /review, you are hereby informed that upon assessment and/or determination / *on appeal /revision/ review, for the aforesaid period";
 - (c) in the Table,—
 - (i) in the entry in column (2) against serial number VII in column (1), for the words, figures and brackets "section 46(2) of the West Bengal Value Added Tax Act, 2003", *substitute* the words, figures and brackets "section 46(2) of the West Bengal Value Added Tax Act, 2003, or section 45(1)/45(2) of the West Bengal Sales Tax Act, 1994";
 - (ii) in the entry in column (2) against serial number VIII in column (1), for the words, figures and letter "section 33/34/34A of the West Bengal Value Added Tax Act, 2003", *substitute* the words, figures, letter and brackets "section 33/34/34A of the West Bengal Value Added Tax Act, 2003, or section 31/32/32A/40(8) of the West Bengal Sales Tax Act, 1994";
 - (d) in the fourth paragraph for the words and figures "West Bengal Value Added Tax Act, 2003", *substitute* the words and figures "West Bengal Value Added Tax Act, 2003, or section 52 of the West Bengal Sales Tax Act, 1994";
 - (e) in the sixth paragraph,—
 - (i) for the words and figures "West Bengal Value Added Tax Act, 2003", *substitute* the words and figures "West Bengal Value Added Tax Act, 2003, or section 52 of the West Bengal Sales Tax Act, 1994";
 - (ii) for the words, figures and letter "rule 59/rule 67/rule 68C of the West Bengal Value Added Tax Rules, 2005", *substitute* the words, figures and letter "rule 59/rule 67/rule 68C of the West Bengal Value Added Tax Rules, 2005, and/or with rule 181/rule 186 of the West Bengal Sales Tax Rules, 1995";

(6) after Form 4V, *insert* the following form:—

"THE CENTRAL SALES TAX (WEST BENGAL) RULES, 1958

Form 4VA

[See rule 9B and rule 9C]

Form of memorandum of appeal / application for revision/ review under section 9(2) of the Central Sales Tax Act, 1956 read with section 84/ 86/ 87/ 88 of the West Bengal Value Added Tax Act, 2003 and/or section 79/81/82/83 of the West Bengal Sales Tax Act, 1994 and form of appeal under sub-section (3H) of section 7 of the Central Sales Tax Act, 1956

Details of fees paid :-	Amount (Rs.)	Date	Bank	Branch	Challan No.
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A. Nature of memorandum/application under section 9(2) of the Central Sales Tax Act, 1956 read with the following provision(s) providing for the following under the West Bengal Value Added Tax Act, 2003 and/or the West Bengal Sales Tax Act, 1994 [Put in appropriate box]:—

Appeal under section 84 of the WBVAT Act, 2003	<input type="checkbox"/>	Revision under section 87 of the WBVAT Act, 2003	<input type="checkbox"/>
Revision under section 86 of the WBVAT Act, 2003	<input type="checkbox"/>	Review under section 88 of the WBVAT Act, 2003	<input type="checkbox"/>
Appeal under section 79 of the WBST Act, 1994	<input type="checkbox"/>	Revision under section 82 of the WBST Act, 1994	<input type="checkbox"/>
Revision under section 81 of the WBST Act, 1994	<input type="checkbox"/>	Review under section 83 of the WBST Act, 1994	<input type="checkbox"/>

B. Memorandum / Application submitted before (Specify the authority)

C. Trade name of the appellant / applicant

D. Certificate of Registration No. under the C.S.T. Act, 1956

E. Address of the principal place of business in West Bengal

F. Address for communication, *if other than in E above*

G. Mobile Telephone No. of appellant / applicant

H. E-mail ID of appellant / applicant

I. Documents attached / submitted along with Form [Put if attached / submitted]

<input type="checkbox"/>	f. Stay Petition
<input type="checkbox"/>	g. Receipt of Fees Paid
<input type="checkbox"/>	h. Copy of Notice of Demand
<input type="checkbox"/>	i. Copy of Order against which the application / petition is made
<input type="checkbox"/>	j. Grounds of Appeal / Revision / Review

J. Particulars relevant for the memorandum of appeal / application for revision / review:—

1. Assessment Case Number, if any	
2. Period of Assessment, if any	From To

3.	The appeal / application is made against order passed under section(s)	
4.	Date of order against which the appeal / application is made	
5.	Name of the officer who passed the order	
6.	Designation of the officer who passed the order	
7.	Date of receipt of the relevant notice of demand, if any	
8.	Date of receipt of order against which the petition / application is made	
9.	Appeal Case Number, if any (<i>only for revision after appeal or for review</i>)	

10. Particulars of provisional assessment or any other assessment relevant for *memorandum of appeal / application for revision / application for review under the C.S.T. Act, 1956:—

(b) The particulars of your appellant's / applicant's sales, turnover of inter-state sales, including through works contracts, etc and of tax, tax credit/rebate, interest, penalty and late fee,—

as assessed under section 9 of the C.S.T. Act, 1956 read with *section 45/section 46/section 48/section 50/section 51/section 53A of the WBVAT Act, 2003, [*Put if applicable*]

as assessed under section 9 of the C.S.T. Act, 1956 read with *section 45/section 46/section 40(8)/section 49/section 50 of the WBST Act, 1994, [*Put if applicable*]

and as *modified / confirmed in appeal, [*Put if applicable*]

and the relevant amounts admitted to be payable by your appellant / applicant are given below:—

Sl. No.	Particulars	Amount as per order/demand notice (Rs.)		Admitted Amount (Rs.)	
		Turnover	Tax, interest etc.	Turnover	Tax, interest etc.
I	Turnover of export sales under section 5(1)				
II	Turnover of sales in course of import under section 5(2)				
III	Turnover of sales in course of export under section 5(3)				
IV	Stock transfer outside West Bengal exempt under section 6A				
V	Turnover of inter-state sales from West Bengal under section 3				
VI	Turnover of subsequent inter-state sales exempt under section 6(2)				
VII	Turnover of inter-state sales exempt under section 8(5)				
VIII	Turnover of inter-state sales exempt under section 8(6)				
IX	Turnover of taxable inter-state sales and tax payable thereon				
X	Amount of ITC/ITR adjusted under rule 8D of CST (WB) Rules, 1958				
XI	Net Tax Payable under the CST Act, 1956				
XII	Deferment of tax under rule 8 A of the CST (WB) Rules, 1958				
XIII	Penalty imposed for late submission of return				
XIV	Late fee payable for late submission of return				
XV	(c) Interest payable for the period for late payment of admitted taxes				
	(d) Interest payable for the period for other reasons				
XVI	Total amount of tax, interest, penalty and late fee paid before assessment				
XVII	Any other item not specified above (specify)				

- (c) The particulars of your appellant's / applicant's disputed amounts of turnover of taxable inter-state sales, including through works contracts, etc and tax, tax credit / rebate, interest, penalty and late fee are given below :— (Amount in Rs.)

Sl. No.	Particulars	Turnover	Tax/tax credit/interest/late fee/ penalty in dispute
I	Turnover of taxable inter-state sales and tax payable thereon		
II	Amount of ITC/ITR adjusted under rule 8D of CST (WB) Rules, 1958		
III	Net tax payable under the C.S.T. Act, 1956		
IV	Interest payable under the C.S.T. Act, 1956		
V	Late fee payable under the C.S.T. Act, 1956		
VI	Penalty for late submission of return under the C.S.T. Act, 1956		
VII	Total amount of tax, interest, penalty and late fee in dispute		
VIII	Any other item not specified above (<i>specify</i>)		

10. Particulars in respect of an order, other than an order of provisional assessment or any other assessment, as relevant for the application for *revision / review under the C.S.T. Act, 1956:—

Particulars	Amount of demand as per order/notice (Rs.)	Admitted amount (Rs.)	Disputed amount (Rs.)
(a) Order imposing penalty under the C.S.T. Act, 1956, read with section [<i>specify if applicable</i>] of the *WBVAT Act, 2003 / WBST Act, 1994 :			
(b) Order for demand of security/additional security under the C.S.T. Act, 1956 read with section [<i>specify if applicable</i>] of the *WBVAT Act, 2003 / WBST Act, 1994:			
(c) Amount of demand by order under section of the C.S.T. Act, 1956 read with section [<i>specify if applicable</i>] of the *WBVAT Act, 2003 / WBST Act, 1994::			
(d) Any other order under section of the C.S.T. Act, 1956:	<i>State the nature of order [e.g. amendment of RC, forfeiture or refund of security etc.]:—</i>		

12. Your *appellant/applicant has made the following payments in respect of the order referred to in sl. 10 or 11 above:—

(A) Before order referred to in serial 10 / serial 11 above is passed		(B) After order referred to in *serial 10 / serial 11 above is passed [if payment of one type is by more than one challan, mention the total amount and attach separate sheet]					
Particulars	Amount (Rs.)	Particulars	Amount (Rs.)	Date	Name of Bank	Branch	Challan No.
Tax		Tax					
Interest		Interest					
Penalty		Penalty					
Late Fee		Late Fee					
Security		Security					

-
13. Your * appellant / applicant has collected Rs. as tax under the CST Act, 1956, for the period.
 14. Being aggrieved by the afore-mentioned order dated of
[*designation of authority*] your *appellant / applicant begs to prefer this *appeal / revision / review petition on the following grounds :—

GROUNDS

(Here enter the grounds on which you rely for the purpose of this appeal / revision / review petition - attach separate sheet, if required)

a.	b.	c.
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Your *appellant / applicant, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable to tax, penalty, late fee and interest under the Act or that the provisional assessment or any other assessment made may be cancelled and/or remanded to the assessing authority for reassessment or that the order dated imposing penalty may be set aside and/or that your *appellant / applicant may be granted such relief or reliefs as may be deemed just and proper.

Verification

I, the *appellant / applicant, do hereby declare that all tax, interest, late fee and penalty admitted to be payable in respect of the order of *provisional assessment or any other assessment/ imposition of penalty / demand of security / any other order against which this petition for *appeal / revision / review is submitted has been paid in full, and that what is stated herein is true to the best of my knowledge and belief.

Place: _____ # Signature _____

Date : _____ Name of the *appellant/applicant _____

Status _____

Put in appropriate box wherever required. * Strike out or remove what is not applicable.

[# To be signed by the *appellant/applicant dealer, casual dealer/trader or person, or by an agent duly authorised in writing in this behalf.]".

2. In the first paragraph of the notification,—

- (1) item (i) of clause (a) of sub-paragraph (1) shall be deemed to have come into force with effect from the 1st day of February, 2001;
- (2) item (ii) of clause (a) of sub-paragraph (1), sub-paragraph (4) and sub-paragraph (5) shall be deemed to have come into force with effect from the 4th day of March, 2008;
- (3) clause (b) of sub-paragraph (1) shall be deemed to have come into force with effect from the 1st day of April, 2005;
- (4) clause (a) of sub-paragraph (2) shall come into force with effect from 16th day of January, 2009;
- (5) clause (b), clause (c) and clause (d) of sub-paragraph (2), sub-paragraph (3) and sub-paragraph (6) shall come into force with effect from the 1st day of May, 2012;
- (6) the remaining provisions shall come into force with effect from the date its publication in the *Official Gazette*.

By order of the Governor,

DIBAKAR MUKHOPADHYAY,
Jt. Secy. to the Govt. of West Bengal.