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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. 552–F.T., the 5th day of April 2023.— In exercise of the power conferred by section 15 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999), as subsequently amended, the Governor is pleased hereby to make with effect from the 15th day of April, 2023 the following amendments in the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999, issued vide this Department Notification No. 1749-F.T. dated the 16th day of June, 1999, as subsequently amended (hereinafter referred to as the said rules):—

*Amendments*

In the said rules, —

(1) in rule 2, —

(a) in clause (a),-

- (i) for the words, letters and figures "the 31st day of January, 2020", wherever they occur, *substitute* the words, letters and figures "the 10th day of February, 2023";
- (ii) for the words "tax, interest, late fee or penalty", wherever they occur, *substitute* the words "tax, penalty, late fee or interest";

(b) in clause (bb),-

- (i) for the words, "tax, interest, late fee or penalty", *substitute* the words "tax, penalty, late fee or interest";
- (ii) for the words, letters and figures "the 31st day of January, 2020", *substitute* the words, letters and figures "the 10th day of February, 2023";

- (2) in rule 3, in sub-rule (1), *omit* the proviso;
- (3) in rule 4,-
- (a) in sub-rule (1),-
- (i) for clause (j), *substitute* the following clause :-
- "(j) particulars of any amount of tax, penalty, late fee or interest in dispute deposited or paid or recovered before making the application under section 5 but prior to the date of commencement of section 3 of the West Bengal Finance Act, 2023;"
- (ii) *omit* clause (k);
- (iii) for clause (l), *substitute* the following clause :-
- "(l) details of declarations / certificates, not produced earlier before any authority, in possession on the date of application in the format provided in Annexure 1 to Form 1; and";
- (iv) for clause (m), *substitute* the following clause :-
- "(m) in applicable cases, a Declaration in the format provided in Annexure 2 to Form 1 to the effect that the applicant is not in possession of any Notice / Order / Demand Notice in respect of Entry Tax.";
- (b) in sub-rule (2),-
- (i) in the second proviso, for the words, letters and figures "the 31 st day of January, 2020", wherever they occur, *substitute* the words, letters and figures "the 10th day of February, 2023";
- (ii) *omit* the third and fourth proviso;
- (4) in rule 5, after sub-rule (2), *insert* the following sub-rule :-
- "(3) The application for settlement shall be accompanied by the copy of duly received challan showing payment of the amount required to be made for settlement.";
- (5) in rule 8, in sub-rule (1), *omit* the proviso;
- (6) for Form 1, *substitute* the following Form :-

**"THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) RULES, 1999**

**FORM 1**

**Application for settlement of arrear tax, interest, late fee or penalty in dispute under section 5 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.**

(See rules 3 & 4)

Reference No. generated from the website of the Commercial tax Directorate	
Name of the office where the case is pending on or before 10.02.2023	

To

..... [the Designated Authority]

.....

I, ....., proprietor/ partner/ karta/ Managing Director/ principal officer / duly authorized officer/ President/ Secretary/ legal heir/ successor/ assignee or nominee, myself or on behalf of an applicant,

being eligible under section 4, or section 4A, of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999), hereby apply for settlement of arrear tax, interest, late fee or penalty in dispute under section 5 of that Act and the relevant particulars are furnished below :—

1. Name of the applicant (name of the proprietor / partner / company / society, etc.)								
2. Trade name of the business								
3. Address of the principal place of business								
4. Postal address at which communication may be made								
5. E-mail id to which notices / communications may be sent								
6. Mobile number to which communications may be sent								
7. Act under which the case is pending								
8. Registration Certificate Number under the relevant Act, if any								
9. (a) Period of the case in respect of which the application is made						From: DDMMYYYY		To: DDMMYYYY
(b) Case No./memo. No./order No., if any and date, if any								
(c) Certificate No. & date of a case referred to CO/TRO								
(d) Amount payable as per order or notice of demand or as per notice or order intimating for, or proposing, payment of tax, penalty, late fee or interest, as the case may be								
<b>10. Calculation of remaining balance of tax in dispute owing to non-furnishing or non-production of certificate or declaration prescribed under the relevant Act [Sec. 7(l)(a)(i) of the WBST (SOD) Act, 1999]</b>								
Sl. No.	Provision of relevant Act/ rule	Full rate of tax (%)	Turnover of sale / purchase/ CTP involved in claim under the relevant provision (₹)	Turnover of sale / purchase/ CTP relating to arrear tax for which Forms/ Certificates were not produced in assessment, appeal etc. (₹)	Turnover of sale / purchase/ CTP for which declarations/ certificates received till date of application (₹)	Turnover of sale / purchase/ CTP not yet supported by declarations/ certificates (₹)	Applicable differential rate of tax in absence of declarations / certificates (%)	Remaining balance of amount of tax in dispute (₹) (7×8)
(1)	(2)	(3)	(4)	(5)	(6)*	(7)	(8)	(9)
<b>Total :</b>								
<i>* Details of declarations / certificates, not produced earlier before any authority, in possession on the date of application shall be furnished with this Form 1 in the Format given in Annexure-1</i>								
<b>11. Computation of Arrear Tax/Penalty/Late Fee/Interest in Dispute</b>								<b>Amount in (₹)</b>
<b>A. Computation of arrear tax/penalty/late fee/interest in dispute (other than Entry tax)</b>								
(i) Tax admitted in return or in writing								
(ii) Remaining balance of tax in dispute which is solely owing to non-furnishing or non-production of any certificate or declaration [Total of Table 10(9)]								

(iii) Less any deposit made/any amount already paid/any amount already recovered before commencement of section 3 of the West Bengal Finance Act, 2023 relating to (ii) above	
(iv) Arrear tax in dispute which is solely owing to non-furnishing or non-production of any certificate or declaration [(ii) - (iii)]	
(v) Any other tax in dispute not covered in (ii) above	
(vi) Less any deposit made/any amount already paid/any amount already recovered before commencement of section 3 of the West Bengal Finance Act, 2023 relating to (v) above	
(vii) Arrear tax in dispute not covered in (iv) above [(v) - (vi)]	
(viii) Any late fee in dispute (other than Entry tax)	
(ix) Less any deposit made/any amount already paid/ any amount already recovered before commencement of section 3 of the West Bengal Finance Act, 2023 relating to (viii) above	
(x) Arrear late fee in dispute (other than Entry tax) [(viii) - (ix)]	
(xi) Any interest in dispute for non-payment of tax (other than Entry tax)	
(xii) Less any deposit made/any amount already paid/ any amount already recovered before commencement of section 3 of the West Bengal Finance Act, 2023 relating to (xi) above	
(xiii) Arrear interest in dispute (other than Entry tax) [(xi) - (xii)]	
(xiv) Any penalty in dispute for non-payment or delayed payment of admitted tax or for non- furnishing of return (other than Entry tax)	
(xv) Less any deposit made/any amount already paid/ any amount already recovered before commencement of section 3 of the West Bengal Finance Act, 2023 relating to (xiv) above	
(xvi) Arrear penalty in dispute for non-payment or delayed payment of admitted tax or for non- furnishing of return (other than Entry tax) [(xiv) - (xv)]	
(xvii) Any penalty in dispute other than covered under (xiv) above or Entry tax	
(xviii) Less any deposit made/any amount already paid/ any amount already recovered before commencement of section 3 of the West Bengal Finance Act, 2023 relating to (xvii) above	
(xix) Arrear penalty in dispute other than (xvi) above or Entry tax [(xvii) - (xviii)]	
<b>B. Computation of arrear tax/penalty/late fee/interest in dispute in respect of Entry tax</b>	
(i) Any tax in dispute in respect of Entry tax	
(ii) Less any deposit made/any amount already paid before commencement of section 3 of the West Bengal Finance Act, 2023 relating to (i) above	
(iii) Arrear tax in dispute in respect of Entry tax [(i) - (ii)]	
(iv) Any late fee in dispute in respect of Entry tax	
(v) Less any deposit made/any amount already paid before commencement of section 3 of the West Bengal Finance Act, 2023 relating to (iv) above	
(vi) Arrear late fee in dispute in respect of Entry tax [(iv) - (v)]	
(vii) Any interest in dispute in respect of Entry tax	
(viii) Less any deposit made/any amount already paid before commencement of section 3 of the West Bengal Finance Act, 2023 relating to (vii) above	
(ix) Arrear interest in dispute in respect of Entry tax [(vii) - (viii)]	
(x) Any penalty in dispute in respect of Entry tax	
(xi) Less any deposit made/any amount already paid before commencement of section 3 of the West Bengal Finance Act, 2023 relating to (x) above	
(xii) Arrear penalty in dispute in respect of Entry tax [(x) - (xi)]	

<b>12. Particulars of the appeal / revision /review/ application pending –</b>	
(a) The authority / forum / Court before which the appeal / revision/ review/ application is pending	
(b) Date of filing of the pending petition	
(c) The appeal / revision/ review case No., if communicated	
(d) Matter No., if pending before Tribunal/Court	
(e) Date on which leave granted by Tribunal/Court as referred to in sub-section (1) of section 4A, if granted before filing this application.	

**13. Amount payable for settlement of arrear tax in dispute (other than Entry Tax) and information about arrear tax in dispute [amounts in (₹)] –**

(A) For arrear tax in dispute other than under entry tax [*sec. 7(1)(a)(i) & (ii) of the WBST (SOD) Act, 1999*]

(a) Amount of arrear tax in dispute–	
(i) For non-furnishing or non-production of declarations or certificates [item 11A (iv)] [ <i>sec. 7(1)(a)(i)</i> ]	
(ii) For other reasons [item 11A(vii)] [ <i>sec. 7(1)(a)(ii)</i> ]	
(b) Total amount of arrear tax in dispute other than under entry tax [(i) +(ii)]	
(c) Amount payable for settlement: 15% of (b) above	

(B) Tax admitted in return or in writing [*Sec. 7(1)(a)(ia) of the WBST (SOD) Act, 1999*]

(i) Amount of arrear tax admitted in return or in writing [11A (i)]	
(ii) Less: Amount of admitted tax already paid, if any	
(iii) 100% of the Amount of arrear admitted tax due [(i) -(ii)]	

(C) Total amount payable for settlement of arrear tax in dispute other than Entry Tax

Total amount to payable for settlement [Total of Table: 13(A)(c) + 13(B)(iii)]	
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**14. Information about arrear tax in dispute relating to Entry Tax and amount payable for settlement [*Sec. 7(1)(aa)(i) of the WBST (SOD) Act, 1999*]**

(a) Total amount of arrear tax in dispute under Entry Tax [11B(iii)] [₹]	
(b) Amount payable for settlement: 50% of arrear tax in dispute as in (a) above [₹]	

**15. Information relating to arrear penalty in dispute and amount payable for settlement [*Sec. 7(1)(ac) of the WBST (SOD) Act, 1999*]**

(a) Arrear penalty in dispute as referred to in <i>section 2(1)(a)(iii)</i> [other than penalty referred to in <i>sec. 7(2)(c)</i> ] [11A (xix)] [₹]	
(b) Amount payable for settlement [2% of (a) above, or rupees fifteen thousand, whichever is lower] [(₹)]	

**16. Total amount payable for settlement of arrear Tax and Penalty:–**

	Tax (₹)	Penalty (₹)
Total Amount payable for settlement [13(C) / 14(b) / 15(b)]		

**17. Details of payment/deposit/recovery of tax, penalty, late fee or interest made prior to the date of commencement of section 3 of the West Bengal Finance Act, 2023 relevant for calculation of arrear tax, penalty, late fee or interest in dispute:-**

Payment made before application for settlement of dispute relating to-	Tax (₹)	Penalty (₹)
(a) Payment made acting upon the impugned demand notice, computation sheet, order, or notice intimating the non-payment of tax, interest, late fee or penalty		
(b) Payment/deposit made subsequently for filing the appeal / revision petition as in Sl. No. 12 (including payments which are not shown in demand notice)		
(c) Amount recovered by any authority, if any		
(d) Any amount already paid or deposited in terms of any order passed by any court or tribunal		

*Note: Evidence of the above payment / deposit/ recovery to be submitted.*

**18. Details of payment(s) made on and from the date of commencement of section 3 of the West Bengal Finance Act, 2023 for making this application for settlement of dispute:-**

GRN / Challan No.	Date	Bank	Branch	Period		Amount (₹)	
				From	To	Tax	Penally
Total:							

**19. Documents attached (Put ✓ in box):-**

(a) Copy of notice/order/communication relating to the proceeding pending	
(b) Copy of order against which appeal/revision/review filed and the relevant demand notice AND Copy of appeal/revision/review petition before authority/application before Tribunal/Court AND Receipt of filing of appeal/revision/review/application	
(c) Copies of the payment documents in respect of serial 17 and serial 18 above	
(d) Copy of the order of Tribunal/Court granting the leave u/s 4 A of the Act, if any	
(e) Statement of declarations/certificates in Annexure-1 received as referred to in section 7(1)(a)(i) of the Act [mandatory for Table 10]	
(f) Declaration to the effect that the applicant is not in possession of any Notice/Order/Demand Notice in respect Entry Tax (Annexure 2), if applicable	
(g) Copy of notice/order intimating for payment of tax, penalty, late fee or interest	
(h) Copy of notice issued in proceeding proposing payment of tax, penalty, late fee or interest	

**VERIFICATION**

I, ....., solemnly declare that to the best of my knowledge and belief—

- (a) the particulars and information given in this application are correct and complete;
- (b) the amount of arrear tax, penalty, late fee or interest in dispute shown hereinabove are truly stated and relate to the relevant period as mentioned in this application;
- (c) no proceeding for prosecution has been instituted against me/applicant for any offence under any of the provisions of the relevant Act for the relevant period; and
- (d) I/ the applicant am/is not otherwise ineligible for making this application in terms of the provisions of the Act.

Date : .....

(Signature)

Place:

(Name of the signatory in full): .....

(Status in relation to the applicant): .....

**Annexure 1**

**Format for details of declarations / certificates, not produced earlier before any authority, in possession on the date of application**

[See rule 4(1)(I) of the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999]

Sl. No.	Type of Declaration Form/ Certificate	No. of Declaration Form/ Certificate	Date of issue	Name of the Purchaser	R.C. number of the Purchaser	Turnover of sale/ purchase/ CTP covered	Rate of tax

(Add Row, if required)

Date

Signature of the applicant .....

Place

Name .....

Status .....

**Annexure 2****Information relating to the West Bengal Tax on Entry of Goods into Local Arrears Act, 2012**

[See rule 4(1)(m) of the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999]

I hereby declare that I am not in possession of any Notice/Order/Demand Notice in respect of West Bengal Tax on Entry of Goods into Local Areas Act, 2012 for the period ..... to ..... and I furnish the following particulars, as required under rule 4 of the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999, in support of my arrear tax, interest, late fee and penalty in dispute under the said Act for the said period:

Sl. No.	Particulars	Amount (₹)
1.	Turnover of import of specified goods	
2.	Deduction as per rule 7 of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012	
3.	Taxable turnover of import on which tax is payable	
4.	Tax payable [ 1 % of 3]	
5.	Less: tax paid by the applicant as evident from challan produced (excluding any amount paid for settlement)	
6.	Tax remaining unpaid by the applicant [4-5]	
7.	50% of remaining unpaid tax as per 6 above	

The above particulars are true and correct to the best of my knowledge and belief

Date .....

Signature of the applicant.....

Place .....

Name .....

Status .....

By order of the Governor,

MALAY GHOSH, IAS  
Secretary to the Government of West Bengal.