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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. 653—F.T.— the 22nd May, 2013.— In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendment in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

Amendment

In the said rules, in CHAPTER XII, in Part I, in rule 152A, in sub-rule (4), to clause (c), *add* the following proviso:—

“Provided that where a dealer, who is selected under sub-rule (1), is required to furnish return under sub-rule (3) electronically in Form 25E in respect of a return period mentioned in column (2) of the Table below and where the tax, interest, if any, payable according to that return are paid within the date noted in column (4), transmission of data electronically pertaining to that return period is completed within the date as referred to in column (5) and furnishing of Form 25E in paper form in respect of that quarter is made within the date mentioned in column (6), such return shall, notwithstanding anything contained in sub-rule (3) and this sub-rule, be deemed to have been furnished within the prescribed date:—

TABLE

“SL. No.	Quarter in respect of which return is required to be furnished electronically	Form of return	Last date of payment of tax, interest, if any, payable according to that return		Last date of transmission of data electronically of that return	Last date of furnishing paper form of that return
(1)	(2)	(3)	(4)		(5)	(6)
1	QE 31.12.2012	Form 25E	05.01.2013 (For dealers of Sch-IV, Part-B goods)	30.01.2013 (For others)	15.02.2013	22.02.2013
2	QE 31.03.2013	Form 25E	05.04.2013 (For dealers of Sch-IV, Part-B goods)	30.04.2013 (For others)	15.05.2013	22.05.2013 ”.

2. This notification shall come into force with immediate effect.

By order of the Governor,

SAMIRAN PAL,
Special Secretary to the Govt. of West Bengal.