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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. 68 - F.T., dated the 18th day of January, 2016 — In exercise of the power conferred by section 87A of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), read with the provisions of sub-section (2) of section 9 of the Central Sales Tax Act, 1956 (74 of 1956), as subsequently amended, and rules framed thereunder, the Governor is pleased hereby to specify that an application for revision which had been preferred under sub-section (2) of section 9 of the Central Sales Tax Act, 1956 read with section 87 of the West Bengal Value Added Tax Act, 2003, before the Appellate and Revisional Board (hereinafter referred to as the Board) for revision of a final appellate or revisional order from an order of assessment under sub-section (2) of section 9 of the Central Sales Tax Act, 1956, and which was pending on the 31st day of March, 2015 before the said Board, hereby stands transferred to the fast track revisional authority to be constituted by the Commissioner in accordance with section 87A of the West Bengal Value Added Tax Act, 2003, for the disposal of such revision petition, where-

- (a) such petition under sub-section (2) of section 9 of the Central Sales Tax Act, 1956 read with section 87 of the West Bengal Value Added Tax Act, 2003 for any period has been filed before the Board during the period from the 1st day of April, 2012 to the 31st day of March, 2014; and
 - (b) such petition has not been heard either in full or in part by the Board, and for this purpose merely fixing any date of hearing or granting an adjournment in respect of such petition shall not be construed as hearing of the petition in part by the Board; and
 - (c) the amount of dispute of tax payable in such pending revision petition under the Central Sales Tax Act, 1956, as referred to in clause (a), does not exceed rupees one crore; and
 - (d) no application has been submitted by the applicant in terms of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 in respect of the tax in dispute in such pending revision petition.
2. This notification shall come into force with immediate effect.

By order of the Governor,

S.P. SUKUL

Joint Secretary to the Govt. of West Bengal.