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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. 698-F.T.—the 16th May, 2007.—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 2, in clause (b), after the words and figures “West Bengal Sales Tax Rules, 1995”, insert the words and figures “or in the West Bengal Value Added Tax Rules, 2005”;
- (2) in rule 4,—
 - (a) for sub-rule (1), substitute the following sub-rule:—

“(1) A declaration referred to in clause (a) of sub-section (4) of section 8 of the Act shall not be given or accepted by a dealer except in Form C obtained, on an application,—

 - (a) in case of the West Bengal Sales Tax Act, 1994, from the appropriate Assistant Commissioner or the authority referred to in rule 90 of the West Bengal Sales Tax Rules, 1995;
 - (b) in case of the West Bengal Value Added Tax Act, 2003, from the appropriate assessing authority or the authority referred to in rule 301 of the West Bengal Value Added Tax Rules, 2005.”;
 - (b) in sub-rule (2), after the words and figures “West Bengal Sales Tax Rules, 1995,”, insert the words, letters and figures “and in Chapter VIA of the West Bengal Value Added Tax Rules, 2005.”;
- (3) in rule 6A, in sub-rule (2), after the words and figures “West Bengal Sales Tax Rules, 1995,”, insert the words, letters and figures “and in Chapter VIA of the West Bengal Value Added Tax Rules, 2005.”;
- (4) in rule 6B, in sub-rule (2), after the words and figures “West Bengal Sales Tax Rules, 1995,”, insert the words, letters and figures “and in Chapter VIA of the West Bengal Value Added Tax Rules, 2005.”;

- (5) in rule 7, in sub-rule (2), after the words "prescribed under the said rules," *insert* the words, figures, letters and brackets "and all the provisions of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003) and the rules framed thereunder,";
- (6) in rule 7A,—
- (a) in sub-rule (1), for the words and figures "West Bengal Sales Tax Act, 1994," *insert* the words and figures "or in the West Bengal Value Added Tax Act, 2003,";
- (b) in sub-rule (2), after the words and figures "West Bengal Sales Tax Act, 1994," *insert* the words and figures "or in the West Bengal Value Added Tax Act, 2003,";
- (7) in rule 8,—
- (a) in sub-rule (1),—
- (i) for the words and figures "West Bengal Sales Tax Act, 1994 and/or West Bengal Value Added Tax Act, 2003," *substitute* the words and figures "West Bengal Sales Tax Act, 1994,";
- (ii) for the words and figures "West Bengal Sales Tax Act, 1994," *substitute* the words and figures "West Bengal Sales Tax Act, 1994 and/or the West Bengal Value Added Tax Act, 2003,";
- (b) in sub-rule (2),—
- (i) for the words and figures "West Bengal Sales Tax Act, 1994 and/or the West Bengal Value Added Tax Act, 2003," *substitute* the words and figures "West Bengal Sales Tax Act, 1994,";
- (ii) for the words and figures "West Bengal Sales Tax Act, 1994," *substitute* the words and figures "West Bengal Sales Tax Act, 1994 and/or the West Bengal Value Added Tax Act, 2003,";
- (c) in sub-rule (2A),—
- (i) for the words and figures "West Bengal Sales Tax Act, 1994 and/or the West Bengal Value Added Tax Act, 2003," *substitute* the words and figures "West Bengal Sales Tax Act, 1994,";
- (ii) for the words and figures "West Bengal Sales Tax Act, 1994," *substitute* the words and figures "West Bengal Sales Tax Act, 1994 and/or the West Bengal Value Added Tax Act, 2003,";
- (d) in sub-rule (3),—
- (i) for the words and figures "West Bengal Sales Tax Rules, 1995, or the West Bengal Value Added Tax Rules, 2005, as the case may be," *substitute* the words and figures "West Bengal Sales Tax Rules, 1995,";
- (ii) for the words and figures "West Bengal Sales Tax Rules, 1995," *substitute* the words and figures "West Bengal Sales Tax Rules, 1995, or the West Bengal Value Added Tax Rules, 2005, as the case may be,";
- (8) in rule 8A,—
- (a) after the words and figures "West Bengal Sales Tax Act, 1994," *insert* the words, figures and brackets "or in sub-section (1) of section 118 of the West Bengal Value Added Tax Act, 2003,";
- (b) in the first proviso, after the words and figures "West Bengal Sales Tax Act, 1994," *insert* the words and figures "or in the West Bengal Value Added Tax Act, 2003,";
- (c) in the second proviso,—
- (i) for the words, figures and brackets "read with sub-section (1) of section 40 of the West Bengal Sales Tax Act, 1994," *substitute* the words, figures and brackets "read with sub-section (1) of section 40 of the West Bengal Sales Tax Act, 1994, or sub-section (1) of section 118 of the West Bengal Value Added Tax Act, 2003,";
- (ii) after the words and figures "read with sub-section (10) of section 40 of the West Bengal Sales Tax Act, 1994," *insert* the words and figures "or rule 174 of the West Bengal Value Added Tax Rules, 2005,";
- (9) in rule 8B,—
- (a) in sub-rule (1),—
- (i) for the words, figures and brackets "read with sub-section (1) of section 40 of the West Bengal Sales Tax Act, 1994," *substitute* the words, figures and brackets "read with sub-section (1) of section 40 of the West Bengal Sales Tax Act, 1994 or sub-section (1) of section 118 of the West Bengal Value Added Tax Act, 2003,";

- (ii) after the words and figures "of the said section 40", *insert* the words and figures "or rule 174 of the West Bengal Value Added Tax Rules, 2005";
 - (iii) after the words, figures and brackets "said sub-section (10)", *insert* the words and figures "or in rule 174 of the West Bengal Value Added Tax Rules, 2005";
 - (b) in sub-rule (2), after the words and figures "West Bengal Sales Tax Rules, 1995," *insert* the words and figures "or rule 174 of the West Bengal Value Added Tax Rules, 2005,";
- (10) in rule 9, in sub-rule (2),—
- (a) for the words, figures, letters and brackets "read with section 11E of the Bengal Finance (Sales Tax) Act, 1941 (Ben. Act VI of 1941)," *substitute* the words, figures, letters and brackets "read with section 11E of the Bengal Finance Act, 1941 (Ben. Act VI of 1941) or under section 46A of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994),";
 - (b) for the words and figures "Bengal Sales Tax Rules, 1941", *substitute* the words, figures, letters and brackets "Bengal Sales Tax Rules, 1941 or sub-section (2) of section 46A of the West Bengal Sales Tax Act, 1994";
- (11) in rule 11, after the words, figures, letters and brackets "West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994)," *insert* the words, figures and brackets "and the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003),".
2. In this notification,—
- (a) item (i) of sub-clause (a), item (i) of sub-clause (b), item (i) of sub-clause (c) and item (i) of sub-clause (d), of clause (7) shall be deemed to have come into force with effect from the 1st day of April, 2006;
 - (b) the remaining clauses shall be deemed to have come into force with effect from the 1st day of April, 2005.

By order of the Governor,

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