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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. 719-F.T.— the 18th day of May, 2011.— In exercise of the power conferred by section 114 of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), the Governor is pleased hereby to make the following amendments in the West Bengal Value Added Tax Rules, 2005, as subsequently amended (hereinafter referred to as the said rules) :—

Amendments

In the said rules, —

- (1) in CHAPTER VIII, in PART III, in rule 43, —
 - (a) in the heading, for the words “or penalty”, *substitute* the words, “penalty or fee”;
 - (b) in sub-rule (1), for the words, figures and letter “or annual fee referred to in rule 110A”, *substitute* the words, figures and letter “annual fee referred to in rule 110A or fee referred to in rule 207”;
 - (c) in sub-rule (4), for the words, figures and letter “or annual fee referred to in rule 110A”, *substitute* the words, figures and letter “annual fee referred to in rule 110A or fee referred to in rule 207”;
 - (d) in sub-rule (5), for the words, figures and letter “or annual fee referred to in rule 110A”, *substitute* the words, figures and letter “annual fee referred to in rule 110A or fee referred to in rule 207”;
 - (e) in sub-rule (5A), for the words “or fee for registration”, *substitute* the words and figures “fee for registration or fee referred to in rule 207”;

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- (2) in CHAPTER XVI, in rule 207, in sub-rule (2), for the words “in court fee stamp affixed to the memorandum, application or petition, as the case may be”, *substitute* the words, figures and brackets “either in court fee stamp or to the appropriate Government Treasury in the manner laid down in rule 43 and such court fee stamp evidencing payment of such fee shall be affixed, or one copy of the challan referred to in sub-rule (4) of rule 43 or one copy of the receipt referred to in the second proviso to rule 36 evidencing payment of such fee, shall be annexed, to the memorandum, application or petition, as the case may be”.
2. This notification shall be deemed to have come into force with effect from the 1st day of September, 2010.

By order of the Governor,

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