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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. 802 – F.T. – the 4th June, 2007. – In exercise of the power conferred by sub-section (5) of section 8A of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 12003), the Governor is pleased hereby to make the following rules regulating the other terms and conditions of appointment of, and salary or allowances payable to, the members of the West Bengal Value Added Tax Settlement Commission, namely : —

Rules

1. Short title and commencement.— (1) These rules may be called the West Bengal Sales Tax (Other Terms and Conditions of Appointment of, and Salary or Allowances Payable to, Members of the West Bengal Value Added Tax Settlement Commission) Rules, 2007.

(2) They shall come into force on the date of its publication in the *Official Gazette*.

2. Definition.— (1) In these rules, unless the context otherwise requires,—

(a) “Act” means the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003);

(b) “Settlement Commission” means the West Bengal Value Added Tax Settlement Commission established

3. Disqualifications for membership.—A person shall be disqualified to be a member, if he—

- (a) has engaged himself in any employment, or
- (b) is practising as an advocate before any court or tribunal or as an agent before any authority under the West Bengal Sales Tax Act, 1994 or the West Bengal Value Added Tax Act, 2003, or
- (c) is absenting himself from three consecutive meetings of the Settlement Commission without obtaining the prior leave,

during occupancy of the office of the Settlement Commission as a member.

4. Removal of member.—The State Government may, by notification to be published in the *Official Gazette*, remove any member, if he—

- (a) is subject to any of the disqualifications mentioned in rule 3; or
- (b) refuses to act or becomes incapable of acting as a member; or
- (c) acts in a manner prejudicial to the interests of the Settlement Commission; or
- (d) is found to be of unsound mind or negligent of duty; or
- (e) has committed a misconduct:

Provided that before such removal the member concerned shall be given an opportunity of being heard.

5. Remuneration of retired Additional Commissioner or Special Commissioner appointed as member of Settlement Commission.—Where a retired Additional Commissioner or a Special Commissioner is appointed as a member of the Settlement Commission, such a member shall be entitled to remuneration of an amount equivalent to basic pay last drawn as an Additional Commissioner or a Special Commissioner, as the case may be, on the date of his superannuation and dearness allowance admissible on the basic pay last drawn on the date of appointment as a member of the Settlement Commission *minus* sum total of basic pension before commutation and dearness relief as admissible on basic pension on the date of appointment as a member of the Settlement Commission :

Provided that the payment of dearness allowance and dearness relief shall be regulated with effect from the 1st day of April, 2007, on the basis of the revised procedure introduced after merger of dearness allowance equal to fifty *per centum* of the basic pay with the basic pay:

Provided further that if a retired additional Commissioner or Special Commissioner is removed by the State Government, or ceases to be a member under rule 4, such a member shall not be entitled to any remuneration on and from the date on which such retired member is removed from, or ceases to be member of, the Settlement Commission.

By order of the Governor,

N.C. BASAK,

Asstt. Secy. to the Govt. of West Bengal.