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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. 804-F.T.—the 2nd June, 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, in CHAPTER IX, in Part III,—

(1) for rule 68B, *substitute* the following rule :—

**“68B. Determination of late fee, as referred to in sub-section (2) of section 32, payable for delayed payment or non-payment of net tax and interest payable before assessment, where no return has been furnished.—** Where the appropriate assessing authority is satisfied—

- (a) that a dealer has failed to furnish a return under section 32 in respect of any period before the date of assessment under section 45 or section 46 or section 48, as the case may be, for such period; and
- (b) that on completion of such assessment, the said dealer is found to have not paid the full amount of net tax and interest payable for such period by the prescribed date for furnishing the return and is liable to pay late fee as referred to in sub-section (2) of section 32 in respect of such period, such authority shall determine under sub-section (1) of section 53A, the late fee, as referred to in sub-section (2) of section 32, payable at the time of assessment under section 45 or section 46 or section 48, as the case may be, for such period :

Provided that where the appropriate auditing authority is required to make assessment of net tax under sub-section (1) of section 46 in respect of any year or part of a year, such authority shall, notwithstanding the provisions of this rule, where he is satisfied that the dealer is liable to pay late fee as referred to in sub-section (2) of section 32 in respect of any period falling within such year or part of such year, determine under this rule late fee payable in respect of such period at the time of assessment under section 46 for such period:";

- (2) in rule 68B, after the first proviso, *add* the following proviso :—

“Provided further that where a registered dealer has failed to furnish return in respect of any return period by the prescribed date or thereafter before provisional assessment is made under section 45 or assessment is made under section 46 for the said period, and on such assessment his turnover of sales, turnover of purchase or contractual transfer price, as the case may be, is determined at *nil* by the appropriate authority, the late fee in such a case shall, notwithstanding anything contained in clause (c) of sub-rule (1) of rule 40, be determined at *nil*.”.

2. In this notification, in the first paragraph,—

- (a) clause (1) shall be deemed to have come into force with effect from the 1st day of April, 2010;
- (b) clause (2) shall be deemed to have come into force with effect from the 1st day of April, 2008.

By order of the Governor,

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