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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. 82 – F.T. – the 21st January, 2008. – 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,—

(a) in PART I,—

(i) in rule 34, in sub-rule (1), for the words and figures “of section 118,” *substitute* the words, letter, figures and brackets “of section 118 and other than those who are selected for electronically transmitting data in the return in Form 14 under sub-rule (1) of rule 34A,”;

(ii) after rule 34, *insert* the following rule:—

“33A. **Selection of dealers for electronically transmitting data in the return in Form 14 and manner in which quarterly returns to be furnished by dealers so selected.**—(1) The Commissioner may, from amongst the registered dealers who are required under sub-rule (1) of rule 34 to furnish returns quarterly in Form 14, select such dealers on such consideration as he may deem fit and proper, for transmitting data electronically in the return in Form 14.

(2) The dealers so selected shall be informed, in writing, about such selection by the Commissioner and the names of the dealers so selected shall be displayed in the web site of the Commercial Taxes Directorate, [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in).

(3) Every dealer who has been selected under sub-rule (1), shall furnish the return quarterly in Form 14 within the next English Calendar month from the date of expiry of each quarter to the appropriate assessing authority –

- (a) firstly, by way of transmitting the data in the return in Form 14, either under digital signature or without any digital signature electronically to such web site as mentioned in sub-rule (2), in respect of the return period during which such selection is made and in respect of subsequent return periods until he is left out of such selection by the Commissioner; and
- (b) Secondly, by way of furnishing the return in Form 14 in paper form to the appropriate assessing authority.

(4) Where—

- (a) the data in the return in Form 14 has been electronically transmitted within the prescribed date for furnishing such return and the return in Form 14 in paper form has been furnished within fifteen days from the expiry of the English Calendar month in which such return is due to be furnished, the date of transmitting the data in the return electronically to the said web site shall be the date of furnishing such return;
- (b) the data in the return in Form 14 has been transmitted electronically within the prescribed date of furnishing such return but the return in Form 14 in paper form is furnished after fifteen days from the expiry of the English calendar month in which such return is due to be furnished, the date when such return in Form 14 in paper form is furnished, shall be deemed to be the date of furnishing of such return;
- (c) the data in the return in Form 14 has been transmitted electronically after the prescribed date of furnishing such return, the date when the return in Form 14 in paper form is furnished shall be deemed to be the date of furnishing such return.

(5) The provisions of sub-rule (3), sub-rule (4), and sub-rule (5) of rule 34 shall, *mutatis mutandis*, apply in the manner of furnishing returns under this rule.”;

(iii) in rule 35, in sub-rule (1), for the words, figures and brackets “sub-rule (1) or sub-rule (2) of rule 34”, *substitute* the words, letter, figures and brackets “sub-rule (1) or sub-rule (2) of rule 34 and rule 34A”;

(iv) in rule 36,—

- (A) in the heading, for the words and figures “Returns under rule 34 and rule 35”, *substitute* the words, letter and figures “Returns under rule 34, rule 34A and rule 35”;
- (B) for the words and figures “Returns under rule 34 and rule 35”, *substitute* the words, letter and figures “Returns under rule 34, rule 34A and rule 35”;
- (C) after the first proviso, *insert* the following proviso:—

“Provided further that where the payment has been made electronically in the manner referred to in sub-rule (5) of rule 43, notwithstanding anything contained in this rule, the return shall be furnished along with the receipt obtained on payment of net tax or any other tax, penalty as referred to in sub-section (2) of section 32 and interest electronically to the concerned web site.”;

(2) in PART III, in rule 43, *insert* the following sub-rule :—

“(5) Notwithstanding anything contained in the provisions of sub-rule (1), sub-rule (2), sub-rule (3) and sub-rule (4), a registered dealer may make payment of net tax or any other tax, interest or penalty, payable by, or due from, him under the Act to the appropriate Government Treasury electronically through the concerned web site.”;

(3) in FORM 14, after the second Table under the headings “Name of the dealer”, “Trade name, if any” and “Address of the principal place of business”, *insert* the following Table:—

Whether original or revised return? (Tick) <input checked="" type="checkbox"/> Original <input type="checkbox"/> Revised <input type="checkbox"/>												
If revised return, enter the receipt No., if any, and the date of furnishing the original return (DD/MM/YY)	Receipt No.								DD	MM	YY	
Acknowledgement No. given electronically by the Commercial Taxes Directorate for transmission of the data in this return electronically under sub-rule (3) of rule 34A	Acknowledgement No.											
Date of transmission of the data in this return electronically under sub-rule (3) of rule 34A									DD	MM	YY	

- (4) in FORM 14D, after the second Table under the headings "Name of the dealer", "Trade name, if any" and "Address of the Principal place of business in W.B.", insert the following Table:—

Whether original or revised return? (Tick) <input checked="" type="checkbox"/> Original <input type="checkbox"/> Revised <input type="checkbox"/>												
If revised return, enter the receipt No., if any, and the date of furnishing the original return (DD/MM/YY)	Receipt No.								DD	MM	YY	

- (5) in FORM 15, after the second Table under the headings "Name of the dealer", "Trade name, if any" and "Address of the principal place of business", insert the following Table:—

Whether original or revised return? (Tick) <input checked="" type="checkbox"/> Original <input type="checkbox"/> Revised <input type="checkbox"/>												
If revised return, enter the receipt No., if any, and the date of furnishing the original return (DD/MM/YY)	Receipt No.								DD	MM	YY	

2. This notification shall be deemed to have come into force on the 1st day of December, 2007.

By order of the Governor,

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