

**The**  
  
**Kolkata** **Gazette**  
सत्यमेव जयते  
*Extraordinary*  
Published by Authority

JYAISTHA 5]

FRIDAY, MAY 26, 2017

[SAKA 1939

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. 857-F.T., the 19th day of May, 2017.— 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 III, in rule 4, for the words “ten lakh”, *substitute* the words “twenty lakh”;
- (2) in CHAPTER VIII,—
  - (a) in PART I, in rule 34,—
    - (i) in sub-rule (2), for the word and figure “section 18”, *substitute* the words, letter, figures and brackets “section 18, or in terms of sub-rule (3C) of rule 38”;
    - (ii) in sub-rule (2C), in the second proviso, for the words and figure “registration certificate in Form 2”, *substitute* words and figure “registration certificate in Form 3”;
  - (b) in PART II, in rule 38,—
    - (i) after sub-rule (3B), *insert* the following sub-rule,—

“(3C) A registered manufacturing dealer may, in exercise of his option under sub-section (3) of section 16, make payment of tax, for a year or part of a year, as the case may be, at the compounded rate of two *per centum* of turnover of sales.”;
    - (ii) in sub-rule (11), for the words “one-fourth of one *per centum*”, *substitute* the words “one-fourth of one *per centum* or two *per centum*, as the case may be,”;

- (c) in PART IV,—
- (i) in rule 44,—
- (A) *omit* sub-rule (2);
- (B) *omit* sub-rule (3);
- (C) in sub-rule (4), for the words, brackets, figures and letters “Every registered dealer, other than those mentioned in sub-section (1A) or sub-section (1B),” *substitute* the words “Every registered dealer”;
- (ii) in rule 45, in sub-rule (1), for the words, brackets, figures and letters “referred to in sub-section (1), sub-section (1A), sub-section (1B),” *substitute* the words, brackets and figure “referred to in sub-section (1)”;
- (3) in CHAPTER XIV, in PART IV, in rule 150, in sub-rule (1), after clause (b), *insert* the following clause;—
- “(bb)unless such person has retired from the Directorate of Commercial Taxes under the State Government from the post not below the rank of an Additional Commissioner, or”;
- (4) in Form 15,—
- (a) after serial No. 8, *insert* the following serial,—
- |      |                                                                                                |  |
|------|------------------------------------------------------------------------------------------------|--|
| “8A. | Output tax payable under section 16(3) @ 2 per centum on 7.<br><i>For manufacturers only</i> ” |  |
|------|------------------------------------------------------------------------------------------------|--|
- (b) in serial No. 9 for the words “*other than resellers*”, *substitute* the words “*other than resellers and manufacturers*”;
- (c) in sub-serial (a) of serial No. 16, for the words, brackets, figures and letter “*Month-wise break-up of (3C + 8 + 11 + 12 + 15)*”, *substitute* the words, brackets, figures and letter “*Month-wise break-up of (3C + 8 + 8A + 11 + 12 + 15)*”;
- (d) in Form 16, after Part C, *insert* the following Part,—
- |                                                                                   |        |
|-----------------------------------------------------------------------------------|--------|
| <b>D. For manufacturers opting to pay tax under sub-section (3) of section 16</b> |        |
| Will pay tax @ 2% on turnover of sales                                            | YES/NO |

2. In this notification —

- (a) item (ii) of sub-clause (a) of clause (2) of paragraph 1, shall be deemed to have come into force with effect from the 1<sup>st</sup> day of April, 2013;
- (b) the remaining provisions of paragraph 1 shall be deemed to have come into effect from the 1<sup>st</sup> day of April, 2017.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY, IAS  
*Joint Secretary to the Govt. of West Bengal.*