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TUESDAY, JUNE 30, 2015

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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. 863-F.T.—the 12th day of June, 2015—In exercise of the power conferred by sub-section (1) of section 25 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Ben. Act VI of 1979), the Governor is pleased hereby to make the following amendments in the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules, in CHAPTER III, after rule 13, insert the following rule:—

- "13A. (1) Any person or any employer having a valid certificate of enrolment or certificate of registration or both, who has not defaulted in making payment of due tax, or in submitting return or both, may obtain a profession tax payment certificate as referred to in section 6C upon generation by him from the website of the Directorate following the electronic process incorporated therein for such purpose.
- (2) A certificate generated under sub-rule (1) shall include the information about the person or employer, the status of tax payment and, if applicable, status of submission of return for the last three years, or such lesser period depending upon the date of registration or enrolment, and shall be valid till the prescribed date for making payment of tax for the next year, or for submission of the return for the next year, whichever is earlier, where such next year shall be counted on the basis of the last period for which tax has been paid or, if applicable, the last period for which the return has been submitted."
- 2. This notification shall come into force with effect from the 1st day of July, 2015.

By order of the Governor,

H. K. DWIVEDI,

Principal Secy. to the Government of West Bengal.