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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. 939- F.T.— the 21st June, 2010.— In exercise of the powers conferred by sub-section (3), sub-section (4), and sub-section (5), of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to make the following amendments in the Central Sales Tax (West Bengal) Rules, 1958, as subsequently amended (hereinafter referred to as the said rules):—

*Amendments*

In the said rules, —

(1) after rule 4A, *insert* the following rule:—

**“4B. Issue of declarations or certificates as referred to in rule 12 of Central Sales Tax (Registration and Turnover) Rules, 1957, in electronic form to select registered dealers.—** (1) The Commissioner under the West Bengal Value Added Tax Act, 2003, may, from amongst the registered dealers under the Act, select such registered dealers on such consideration as he may deem fit and proper, for making application electronically for issue of all or any of the declarations or certificates as referred to in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, and for issuing to them such declarations or certificates in electronic form generated on the basis of information provided in the return furnished electronically.

(2) The registered dealers selected under sub-rule (1), shall be informed, either individually or by general notice, about such selection by the Commissioner and the particulars of the registered dealers so selected shall be displayed in the website of the Commercial Tax Directorate, i.e. [www.wbcomtax.nic.in](http://www.wbcomtax.nic.in).

(3) A registered dealer selected under sub-rule (1) shall not be eligible to make application electronically under sub-rule (4) to such authority as may be authorized by the Commissioner for the purpose of obtaining all or any of the declarations or certificates as referred to in sub-rule (1) electronically, unless he furnishes—

- (a) one copy of the challan referred to in sub-rule (4), or one copy of receipt obtained on payment referred to in sub-rule (5), of rule 43 of the West Bengal Value Added Tax Rules, 2005, every year before making any such application in such year, evidencing payment of rupees five hundred to such authority towards annual fee for issue and delivery of the declarations electronically upon him by the said authority throughout such year; and
- (b) any return under the Act, or the West Bengal Sales Tax Act, 1994, or the West Bengal Value Added Tax Act, 2003, together with the proof of payment of tax, interest and late fee, as the case may be, payable according to such return for the furnishing of which the prescribed date has expired.

(4) A registered dealer selected under sub-rule (1), shall have to confirm electronically the particulars in respect of the relevant declarations or certificates, to be generated on the basis of information provided in the return furnished electronically, before issue of such declarations or certificates and such confirmation shall be deemed to be an application for issuance of such declarations or certificates under this rule:

Provided that a registered dealer selected under sub-rule (1) shall not be eligible to apply for issue of such forms of declarations or certificates under any other rule unless the Commissioner allows the dealer to do so.

(5) The Commissioner under the West Bengal Value Added Tax Act, 2003, may de-select any registered dealer earlier selected under sub-rule (1) on such consideration as he may deem fit and proper and the decision of the Commissioner in respect of such selection or de-selection of a registered dealer, shall be final.”;

- (2) in rule 8, after sub-rule (3), *insert* the following sub-rule:–

“(4) Every dealer, who is required to furnish return in Form 1 for a period in terms of sub-rule (3), shall furnish such return only after furnishing the return for the relevant period under the West Bengal Value Added Tax Act, 2003 and the West Bengal Sales Tax Act, 1994, as the case may be.”;

- (3) in Form 1, –

(a) in serial No. 4, in clause (c), for the words, letters, figures and brackets “according to section 8A(1)(b) of the Act”, *substitute* the words, letters, figures and brackets “according to section 8A (1)(b) of the Act [Statement to be furnished in Annexure Sales Return (CST)]”;

- (b) in serial No. 6, –

- (i) in clause (a), for the words, letters and figure “included in SL. No. 5”, *substitute* the words, letters, figure and brackets “included in SL. No. 5 [Details to be furnished in Annexure E and in Annexure G.]”;
- (ii) in clause (d), for the words, letters and figure “included in SL. No 5”, *substitute* the words, letters, figure and brackets “included in SL. No. 5 [Details to be furnished in Annexure E and in Annexure G.]”;

- (c) in serial No. 8,–

- (i) for the words, letters and figure “Break up of Balance ‘X’ of Sl. No. 7”, *substitute* the words, letters, figure and brackets “Break-up of Balance ‘X’ as in 7 [If there is no claim of sales return in sl. 4(c)] / Break-up of Aggregate of Sale Price as in column (1) of Annexure Sales Return (CST) [If sales return is claimed in sl. 4(c)]”;
- (ii) in clause (c), for the words “not included in any other item”, *substitute* the words, letter and brackets “not included in any other item [Details to be furnished in Annexure D.]”;

- (d) after serial No. 8, *insert* the following serial No. and the entries relating thereto:–

“9.	(a) Total tax payable as in column (4) of 8(e)	Rs.
	(b) Adjustment, if any, in respect of tax payable on account of sales return	Rs.
	(c) Adjustment, if any, in respect of tax payable other than for sales return	Rs.
	(d) Net amount of tax liability [(a) – (b) +/- (c)]	Rs.

”;

- (e) in serial No. 10, in clause (a), for the words, figures and brackets “Break up of total tax payable as in column (4) of 8(e)”, *substitute* the words, figures and brackets “Break up of total tax payable as in column (2) of 9(d)”;
- (f) after serial No. 13A, *insert* the following serial numbers and the entries relating thereto:—

“14	Goods purchased within the meaning of section 3 of the Central Sales Tax Act, 1956 and for which Form C is required. [Details to be furnished in Annexure E.]	Rs.
15	Receipt of goods on stock transfer from other States within the meaning of section 6A of the Central Sales Tax Act, 1956 and for which Form F is required.[Details to be furnished in Annexure F.]	Rs.

”;

- (g) after Annexure D, *insert* the following Annexures:—

“ANNEXURE E

DETAILS OF INTER-STATE PURCHASES BY REGISTERED DEALERS FOR WHICH  
‘FORM C’ IS REQUIRED

RETURN PERIOD									REGISTRATION NUMBER									
From	DD	MM	YY	To	DD	MM	YY											

Serial No.	Name of Seller	Address of the Seller	State / UT of the Seller	TIN/RC No. of Seller	Purchase order No.	Date
(1)	(2)	(3)	(4)	(5)	(6)	(7)

Bill/Cash Memo/ Invoice No.	Date	Purpose of purchase	Amount excluding tax	Tax amount	Amount with tax
(8)	(9)	(10)	(11)	(12)	(13) = (11) + (12)
		<b>TOTAL:</b>			

Signature of the Dealer \_\_\_\_\_

Date: \_\_\_\_\_

Status \_\_\_\_\_ ;



Purchase Details							Sales Details									
Purchased from			Bill/Cash Memo / Invoice No.	Date	Description of goods		Amount	Sold to			Bill/Cash Memo / Invoice No.	Date	Description of goods		Amount	
Name	State/ UT	TIN/ RC No.			Item	Qty	(Rs)	Name	State/ UT	TIN/ RC No.			Item	Qty.	(Rs.)	
Total:								Total –								

Signature of the Dealer \_\_\_\_\_

Date: \_\_\_\_\_

Status \_\_\_\_\_ ;

## ANNEXURE

## SALES RETURN (CST)

[Statement of inter-State sales return as shown in serial No. 4(c) of Form 1]

RETURN PERIOD					REGISTRATION NUMBER														
From	DD	MM	YY	To	DD	MM	YY												

	Nature of inter-State sale from W.B.	Aggregate of Sale Price* (Rs.)	Amount of Sales Return (Rs.)	Net Sales Turnover (Rs.)	Tax involvement in Sales Return (Rs.)
		(1)	(2)	(3) = (1) – (2)	(4)
i)	Sales of exempted goods				
ii)	Sales exempt u/s 5 of CST Act, 1956				
iii)	Sales taxable @ 1%				
iv)	Sales taxable @ 4%				
v)	Sales taxable @ 10%				
vi)	Sales taxable @ 12.5%				
vii)	Sales taxable @ ....%				
viii)	Other sales ... (specify)				
	<b>Total:</b>				

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*\* After deductions relating to cost of freight, delivery & installation and cash discount etc as claimed in serial 4(a) and 4(b) of Form 1, i.e. column (1) of this Annexure = sl. No. 3 – sl. No. 4(a) – sl. No. 4(b), of Form 1.*

*Note.*— Amount of Total in column (4) is included in serial 9(b) of Form 1.

Certified that the claim of deduction in column (2) above relates only to goods return/rejection within six months from the date of relevant sale.

Signature of the Dealer \_\_\_\_\_

Date: \_\_\_\_\_

Status \_\_\_\_\_.”.

2. This notification shall come into force with effect from the 1st day of July, 2010.

By order of the Governor,

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