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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. 940- F.T.— the 21st June, 2010.— 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 VI, in Part III, in rule 30, in sub-rule (2), in the TABLE, in the heading in column (4), for the words “Percentage of total value of contract taxable at the rate of”, *substitute* the words “Percentage of balance contractual transfer price after deductions as in clause (i) above, taxable at the rate of”;
- (2) in Chapter VIII, in Part I, in rule 34, in sub-rule (5),—
 - (a) in clause (b), in ANNEXURE B,—
 - (i) for PART I, *substitute* the following PART:—

“PART I

Section 1: Details of purchase of goods, for direct use in business, effected by dealer in excess of rupees fifty thousand from registered or unregistered dealers within West Bengal during the return period

Sl. No.	Name of the dealer from whom goods were purchased with postal address	Registration certificate No., if any	Total purchase during the period (inclusive of tax)	Major group of commodity	No. of tax invoice, invoice, bill, cash memo. received	Total tax involved
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Section 2: Purchase of goods for direct use in business not exceeding rupees fifty thousand during the return period

	Purchase amount (inclusive of tax) (Rs.)	Tax charged, if any (Rs.)
Total purchase of goods for direct use in business—		
(i) from registered dealers within West Bengal		
(ii) from unregistered dealers or persons within West Bengal		

(ii) for PART II, *substitute* the following PART:—

“PART II

Section 1: Details of sales of goods to registered dealers within West Bengal in excess of rupees fifty thousand during the return period

Sl. No.	Name of the registered dealer to whom goods were sold with postal address	Registration certificate No., if any	Total sales during the period (inclusive of tax)	Major group of commodity	No. of tax invoice issued	Total tax involved
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Section 2: Sales during the period not exceeding rupees fifty thousand to registered dealers within West Bengal

Turnover of sale during the period not exceeding rupees fifty thousand to registered dealers within West Bengal	Rs.
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(iii) for PART III, *substitute* the following PART:—

“PART III

Section 1: Details of sales of goods to unregistered dealers or persons within West Bengal in excess of rupees fifty thousand during the return period

Sl. No.	Name of the unregistered dealer to whom goods were sold with postal address	Total sales during the period	Major group of commodity	No. of tax invoice issued	Total tax involved
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Section 2: Total sale during the period not exceeding rupees fifty thousand to unregistered dealers or persons within West Bengal

Turnover of sale during the period not exceeding rupees fifty thousand to unregistered dealers or persons within West Bengal	Rs.
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(b) for clause (d), *substitute* the following clause:—

“(d) an Annexure D as mentioned below, where the dealer is a works contractor and claims deduction in terms of clause (b) of sub-section (2) of section 18 or claims deduction and computes tax in terms of sub-section (3) of section 18, duly verified by him:—

ANNEXURE D

Annexure to return to be filled in respect of claim of deduction under clause (b) of sub-section (2), and/or sub-section (3), of section 18 for labour, service and other like charges as shown in return and about tax payable on taxable contractual transfer price

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

Computation of Taxable Contractual Transfer Price and tax has been made by [Put in appropriate box]:—

Self-accounting Method under rule 30(1) and/or Using the Table as given in rule 30(2)
[ascertained from accounts]

PART I

Statement about deduction for labour, service and other like charges u/s 18(2)(b) read with rule 30(1)

[Deduction as ascertained from books of accounts]

	1st month	2nd month	3rd month
	Rs.	Rs.	Rs.
Contractual Transfer Price [CTP] involved			
Deductions :-			
(a) CTP of tax-free goods [sec. 18(2)(a)]			
(b) Payments to sub-contractors [sec. 18(2)(c)]			
(c) Other CTP [sec. 18(2)(d) read with rule]			

Related deductions under section 18(2)(b) shown in serial no. 33(b) of Form 14/Form14D:—			
(i) Labour charges for execution of works			
(ii) Charges for planning designing and architect fees			
(iii) Charges for obtaining on hire or otherwise machinery and tools for execution of works contract			
(iv) Cost of consumables, like water etc			
(v) Cost of establishment and similar expenses of the contractor to the extent it is related to supply of labour and services			
(vi) Profit earned by the contractor to the extent it is related to supply of labour and services			
Total deduction for serial no.33(b) in terms of rule 30(1):—			

PART I

[Calculation of Reverse Credit using formula as given in rule 23(4)]

Occasion of reversal of ITC	1st month		2nd month		3rd month	
	Amount	ITC Reversed	Amount	ITC Reversed	Amount	ITC Reversed
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
(i) Stock Transfer to agent or branch or H.O. outside the State						
(ii) Goods used for manufacturing goods as specified in Schedule A for any purpose other than for export						
(iii) Goods lost or damaged						
(iv) Goods returned to supplier						
(v) Goods distributed as samples						
(vi) Goods given away as gift or at free of cost to the customers						
(vii) Others						
Total:-						

PART II

[Statement about Reverse Credit made under Self-accounting Method]

Occasion of reversal of ITC	1st month		2nd month		3rd month	
	Amount	ITC Reversed	Amount	ITC Reversed	Amount	ITC Reversed
	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)	(Rs.)
(i) Stock Transfer to agent or branch or H.O. outside the State						
(ii) Goods used for manufacturing goods as specified in Schedule A for any purpose other than for export						
(iii) Goods lost or damaged						
(iv) Goods returned to supplier						
(v) Goods distributed as samples						
(vi) Goods given away as gift or at free of cost to the customers						
(vii) Others						
Total:-						

Signature of the Dealer _____

Date: _____

Status _____”;

(d) after clause (g), insert the following clauses:-

“(h) an Annexure Sales Return as mentioned below, where the dealer claims deduction under sub-clause (b) of clause (55) of section 2 to arrive at ‘turnover of sales’, duly verified by him:-

ANNEXURE SALES RETURN

Annexure to return to be filled where deduction is claimed in terms of sub-clause (b) of clause (55) of section 2

[Statement of intra-State sales return/rejection within W.B. as shown in serial No. 18 of Form 14 / Form 14D]

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

	Nature of intra-State sale within W.B.	Aggregate of Sale Price*	Amount of Sales Return/ Rejection	Net Sales Turnover	Tax involvement in Sales Return/ Rejection
		(Rs.)	(Rs.)	(Rs.)	(Rs.)
		(1)	(2)	(3) = (1) – (2)	(4)
(i)	Exempt sales u/s 21				
(ii)	Zero-rated sales u/s 21A				
(iii)	Sales taxable @ 1%				
(iv)	Sales taxable @ 4%				
(v)	Sales taxable @ 12.5%				
(vi)	Sales of MRP goods u/s 16(4)				
(vii)	Sales taxable @%				
(viii)	Other sales ... (specify)				
	Total :-				

*After deducting sale price of goods purchased within W.B. on payment of tax on MRP u/s 16(4) as shown in serial 17 of Form 14/Form 14D, i.e. (1) =[sl. 16 – sl. 17] of Form 14/Form 14D

Note : Amount of Total of column (4) is included in serial 30aB of Form 14/ Form 14D.

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 _____ ”;

- (i) an Annexure TDS as mentioned below, where the dealer claims payment of tax deemed to have been made by him in terms of sub-section (4) of section 32 by way of deduction from payment to him for execution of works contract by him within West Bengal in terms of sub-section (1) of section 40, duly verified by him:—

ANNEXURE TDS

Statement about claim of Form 18 received or receivable towards payment of tax deemed to have been made in terms of sub-section (4) of section 32 by way of deduction of tax at source under section 40

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

Sl. No.	Name of the contractee by whom deduction u/s 40 has been made	Full Postal Address of contractee	Total amount of payment received during the period (Rs.)	Total amount of tax deducted under section 40 during the period (Rs.)	Whether Form 18 has been received in full or not
	TOTAL:-				

Signature of the Dealer _____

Date: _____

Status _____”;

(3) in Form 14,—

(a) in PART A, in sub-heading in column A, for the words, letters and brackets “Amount (Rs.)” , *substitute* the words, letters and brackets “Amount (Rs.) excluding VAT”;

(b) in PART AA,—

(i) in the heading, for the words, figures and brackets “Import of goods from outside the State of West Bengal”, *substitute* the words, figures and brackets “Import of goods from outside the State and purchase made from within the State under section 5(3) of the Central Sales Tax Act, 1956”;(ii) after serial number 15D and the relevant entries in column (2) and column (3) thereto, *insert* the following serial number in column (1) and the entries in column (2) and column (3) thereto:—

“	15E.	Goods purchased within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 from within the State of West Bengal.	Rs.	” ;
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(c) in Part B,—

(i) in serial No. 18, for the words, letter, figures and brackets “Sales *return/rejection within six months from date of sale [Sec. 2(55)(b)]”, *substitute* the words letter, figures and brackets “Intra-State sales *return/rejection within six months from date of sale [sec. 2(55)(b)] [Statement to be furnished in Annexure Sales Return]”;(ii) in the heading before serial number 20, for the words and figure “Break-up of turnover of sales as in 19”, *substitute* the words, figures and brackets “Break-up of turnover of sales as in 19 [In case of No Claim of sales return in sl. 18] / Break-up of Aggregate of Sale Price as in column (1) of Annexure Sales Return [If sales return is claimed in sl. 18]”;

(iii) in serial No. 30a, for the words “Adjustment, if any, of output tax”, *substitute* the words “Adjustment of output tax on account of sales return, if any”;

(iv) after serial number 30a, *insert* the following serial number and the entry thereto:—

“

30b.	Adjustment of output tax, if any, other than for sales return		
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”;

(d) in Part C, in serial No. 42, in item (a), for the words “Tax deducted at source”, *substitute* the words and brackets “Tax deducted at source [Statement to be furnished in Annexure TDS]”;

(e) in serial No. 45, *substitute* the following serial No.:—

“45. Payment Details

Date (dd/mm/yyyy)	Challan No.	Bank / Treasury			Period (yyyymm)	Amount (Rs.)		
		Name	Branch	Code		Tax	Interest	Late Fee
Total:—								

”;

(f) in serial No. 47,—

(i) for the words and letters “Tax invoices received for purchases from W.B.”, *substitute* the words and letters “Tax invoices received for purchases from W.B. and on which ITC has been claimed”;

(ii) for the words “Amount of purchase”, *substitute* the words “Amount of purchase (excluding VAT)”;

(4) in Form 14D,—

(a) in PART A, in sub-heading in column A, for the words and brackets “Amount (Rs.)”, *substitute* the words, letters and brackets “Amount (Rs.) excluding VAT”;

(b) in Part AA,—

(i) in the heading, for the words, figures and brackets “Import of goods from outside the State of West Bengal”, *substitute* the words, figures and brackets “Import of goods from outside the State and purchase made from within the State u/s 5(3) of the CST Act,1956”;

(ii) after serial number 15D and the relevant entries in column (2) and column (3) thereto, *insert* the following serial number in column (1) and the entries in column (2) and column (3) thereto:—

“

15E.	Goods purchased within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 from within the State of West Bengal.	Rs.	
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”;

(c) in Part B,—

(i) in serial No. 18, for the words, letter, figures and brackets “Sales *return/rejection within six months from date of sale [sec. 2(55)(b)]”, *substitute* the words letter, figures and brackets “Intra-State sales *return/rejection within six months from date of sale [sec. 2(55)(b)] [Statement to be furnished in Annexure Sales Return]”;

(ii) in the heading before serial No. 20, for the words and figure “Break-up of turnover of sales as in 19”, *substitute* the words, figures and brackets “Break-up of turnover of sales as in 19 [in case of *No claim of sales return in sl. 18*] / Break-up of Aggregate of Sale Price as in column (1) of Annexure Sales Return [*If sales return is claimed in sl. 18*]”;

(iii) in serial No. 30a, for the words “Adjustment, if any, of output tax”, *substitute* the words “Adjustment of output tax on account of sales return, if any”;

(iv) after serial No. 30a, *insert* the following serial No. and the entry therein:—

“ 30b. Adjustment of output tax, if any, other than for sales return ”;

(d) in Part C, in serial 42, in item (a), for the words “Tax deducted at source”, *substitute* the words, letters and brackets “Tax deducted at source [Statement to be furnished in Annexure TDS]”;

(e) in serial No. 45, *substitute* the following serial No.:—

“45. Payment Details

Date (dd/mm/yyyy)	Challan No.	Bank / Treasury			Period (yyyymm)	Amount (Rs.)		
		Name	Branch	Code		Tax	Interest	Late Fee
Total:—								

(f) in serial No. 47,—

(i) for the words and letters “Tax invoices received for purchases from W.B.”, *substitute* the words “Tax invoices received for purchases from W.B. and on which ITC has been claimed”;

(ii) for the words “Amount of purchase”, *substitute* the words, letters and brackets “Amount of purchase (excluding VAT)”.

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.