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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. 950 – F.T. – the 5th July, 2007. – 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,—

- (a) in rule 16A, for the words “net tax and interest, if any;”, *substitute* the words, figures and letter “net tax along with interest payable under section 33 or section 34A, and penalty as referred to in sub-section (2) of section 32,”;
- (b) after rule 16A, *insert* the following rule :—

“16B. **Payment of net tax, interest, and penalty under sub-section (2) of section 32 in instalments and restoration of certificate of registration cancelled under clause (e) or clause (f) of sub-section (1) of section 29.**— (1) Where a dealer, within thirty days or within such further time as may be allowed by the Deputy Commissioner from the date of cancellation of his certificate of registration under clause (e) or clause (f) of sub-section (1) of section 29, makes an application by way of adducing reasons to the Deputy Commissioner for granting him instalments to make payment of the unpaid amount of tax, interest, and penalty under sub-section (2) of section 32 and for restoration of his certificate of registration which has been cancelled under clause (e) or clause (f) of sub-section (1) of section 29, such Deputy Commissioner may, for the purpose of disposing of the application, examine the books of account of the dealer or such documents as he deems fit and after hearing the dealer, pass an order, in writing,—



## PART I

Details of purchases effected by dealer in excess of rupees fifty thousand from registered or unregistered dealers within West Bengal during return period

Sl. No.	Name of the dealer from whom goods were purchased with full 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

## PART II

Details of sales effected by dealer in excess of rupees fifty thousand to registered dealers within West Bengal during return period

Sl. No.	Name of the registered dealer to whom goods were sold with full postal address	Registration certificate No.	Total sales during the period	Major group of commodity	No. of tax invoice issued	Total tax involved

## PART III

Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period

Sl. No.	Name of the unregistered dealer to whom goods were sold with full postal address	Total sales during the period	Major group of commodity	No. of tax invoice issued	Total tax involved

## PART IV

Aggregate amount of goods despatched outside State of West Bengal otherwise than by way of sale and aggregate amount of goods despatched within West Bengal otherwise than by way of sale

Amount of goods despatched outside the State of West Bengal otherwise than by way of sale	Rs.
Amount of goods despatched within West Bengal otherwise than by way of sale	Rs.

- (ii) in rule 36, for the words “any other tax”, *substitute* the words, figures and brackets “any other tax, penalty as referred to in sub-section (2) of section 32”;
- (iii) in rule 37,—
- (A) in sub-rule (1), for the words “net tax or interest”, wherever they occur, *substitute* the words, figures and brackets “net tax or interest, or penalty as referred to in sub-section (2) of section 32”;
- (B) in sub-rule (4),—
- (I) for the words “net tax or interest”, *substitute* the words, figures and brackets “net tax or interest, or penalty as referred to in sub-section (2) of section 32”;
- (II) for the words “such tax or interest”, *substitute* the words, figures and brackets “such tax or interest, or penalty as referred to in sub-section (2) of section 32”;
- (b) in PART III, in rule 41, in sub-rule (1), for the words “fifty *per centum* of the net tax payable”, *substitute* the words “fifty *per centum* of the amount of net tax payable”;
- (c) in PART IV, in rule 44,—
- (i) in sub-rule (2), for the words and figures “the audit report of a Chartered Accountant in Form No. 88.”, *substitute* the words and figures “the audit report of a Chartered Accountant or a Cost Accountant in Form No. 88.”;
- (ii) in sub-rule (3), for the words and figures “the audit report of any Chartered Accountant in Form No. 88”, *substitute* the words and figures “the audit report of any Chartered Accountant or any Cost Accountant in Form No. 88.”;
4. in CHAPTER IX,—
- (a) in PART I,—
- (i) in rule 53, in sub-rule (3), in the TABLE,—
- (A) for the entry in column (2) against serial No. 1 in column (1), *substitute* the following entry:—
- “Dealers having turnover of sales or contractual transfer price or both of rupees ten crore or less than rupees ten crore in a year or part of a year”;
- (B) for the entry in column (2) against serial No. 2 in column (1), *substitute* the following entry:—
- “Dealers having turnover of sales or contractual transfer price or both of more than rupees ten crore in a year or part of a year”;
- (ii) in rule 54,—
- (A) in sub-rule (4), for the words “the team head”, *substitute* the words, figure and brackets “the team head or any member of the team as referred to in sub-rule (2)”;
- (B) in sub-rule (6), for the words “the audit report”, *substitute* the words “the audit report, signed by all the members of the team as referred to in sub-rule (2).”;

(b) in Part V, in rule 76, in the marginal note, for the words, letters and brackets "clause (a) or clause (aa)", *substitute* the words, letters and brackets "clause (a) or clause (aa) or clause (ab)";

(5) in FORM 14,—

(a) for PART AA, *substitute* the following PART:—

"PART AA

Import of goods from outside the State of West Bengal

	Type of import	Amount (Rs.)
15A.	Goods purchased within the meaning of section 3 of the Central Sales Tax Act, 1956	
15B.	Stock of goods transferred from other States	
15C.	Goods purchased within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 from other States	
15D.	Goods imported from outside India within the meaning of sub-section (2) of section 5 of the Central Sales Tax Act, 1956	

(b) in PART C, for item No. 44A, *substitute* the following item :—

44A.	(a) Penalty payable under sub-section (2) of section 32.			
	(b) Penalty paid in appropriate Govt. Treasury.			
	(c) Penalty*payable/paid in excess [44A(a)-44A(b)/44A(b)-44A(a)].			

(6) in FORM 14D,—

(a) for PART AA, *substitute* the following PART:—

"PART AA

Import of goods from outside the State of West Bengal

	Type of import	Amount (Rs.)
15A.	Goods purchased within the meaning of section 3 of the Central Sales Tax Act, 1956	
15B.	Stock of goods transferred from other States	
15C.	Goods purchased within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 from other States	
15D.	Goods imported from outside India within the meaning of sub-section (2) of section 5 of the Central Sales Tax Act, 1956	

(b) in PART C, for item No. 44A, *substitute* the following item :—

44A.	(a)	Penalty payable under sub-section (2) of section 32.			
	(b)	Penalty paid in appropriate Govt. Treasury.			
	(c)	Penalty*payable/paid in excess [44A(a)-44A(b)/44A(b)-44A(a)].			

(7) in FORM 15, for item No. 19A, *substitute* the following item :—

19A.	(a)	Penalty payable under sub-section (2) of section 32.			
	(b)	Penalty paid in appropriate Govt. Treasury.			
	(c)	Penalty*payable/paid in excess [44A(a)-44A(b)/44A(b)-44A(a)].			

(8) in FORM 32, in the heading, for the words, letters and brackets “clause (a) or clause (aa)”, *substitute* the words, letters and brackets “clause (a) or clause (aa) or clause (ab)”;

(9) in FORM 35, in the heading, for the words, letters and brackets “clause (a) or clause (aa)”, *substitute* the words, letters and brackets “clause (a) or clause (aa) or clause (ab)”;

(10) in FORM 36, in the heading, for the words, letters and brackets “clause (a) or clause (aa)”, *substitute* the words, letters and brackets “clause (a) or clause (aa) or clause (ab)”;

(11) in FORM 37, in the heading, for the words, letters and brackets “clause (a) or clause (aa)”, *substitute* the words, letters and brackets “clause (a) or clause (aa) or clause (ab)”.

2. In this notification, in paragraph 1,—

(a) item (i) of sub-clause (a) of clause (4) shall be deemed to have come into force with effect from the 1st day of October, 2006;

(b) other remaining provisions shall be deemed to have come into force with effect from the 1st day of April, 2007.

By order of the Governor,

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