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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

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,-

- (a) for granting monthly instalments not exceeding three in number commencing from the month following the month in which the order is passed for making payment by him of the unpaid tax, interest, and penalty under sub-section (2) of section 32 in instalments; and
- (b) for restoration of such certificate of registration under the first proviso to sub-section (4) of section 29 with effect from the date of its cancellation as if the certificate of registration were in force during the period in which it had remained cancelled:
 - Provided that the Deputy Commissioner may, if he deems fit and proper upon considering the fact contained in the application and after obtaining the prior approval of the Commissioner, grant instalments exceeding three in number for making payment of the unpaid amount of net tax, interest, and penalty under sub-section (2) of Section 32,

and a copy of the order so passed shall be forwarded to the dealer concerned.

- (2) For the purpose of granting instalments for payment of unpaid amount of net tax, interest, and penalty under sub-section (2) of section 32 and restoration of the certificate of registration cancelled under clause (e) or clause (f) of sub-section (1) of section 29 as stated in sub-rule (1), the dealer shall, before making the application as stated in sub-rule (1),—
 - (a) in the case of the certificate of registration cancelled under clause (e) of sub-section (1) of section 29, submit the return and pay fifty per centum of the net tax, interest and penalty payable according to such return; or
 - (b) in the case of the certificate of registration cancelled under clause (f) of sub-section (1) of section 29, pay fifty per centum of the net tax or interest payable or tax due or interest due.
- (3) The Deputy Commissioner may, for the reasons to be recorded in writing and after giving the dealer an opportunity of being heard, reject the application and inform the dealer accordingly.
- (4) Where the dealer whose certificate of registration is restored under this rule, fails to make payment of the unpaid tax, interest and penalty according to the order granting payment of the unpaid tax, interest, and penalty under sub-section (2) of section 32 in instalments, his certificate of registration shall be cancelled again in accordance with the provision of sub-section (1) of section 29 and shall not be restored subsequently in any case.";
- (2) in CHAPTER VI, in PART III, in rule 30, in sub-rule (2), for the words "as found by the assessing authority,", substitute the words "as found by the assessing authority or the auditing authority,";
- (3) in CHAPTER VIII,—
 - (a) in PART I,-
 - (i) in rule 34, in sub-rule (5), after clause (a), insert the following clause:-

"(b) an Annexure-B containing PART I, PART II, PART III and PART IV, as mentioned below:—

Annexure-B

[Annexure to return to be filled in by all registered dealers]

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g reasons i	DAY	MONTH	YEAR
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out to	1110	OH	900	1821	T HO	T W	go	

Name and style of the business

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

SI. 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
The second	E CHE SERVICE IN THE STATE	er , eu ROW, Stu S	ection 32"s	ection (2) of	edus at or ba	iojot de Viri
1 13A	Canada Sales See Act.	1936			-,17	olin d (ili)
ideas (h n (2) ai se i	her or they occur, and a referred to in sub-section that to the section of the	or penalty as a pe	rds "net 19x lax or interes mosecue to	il), for the wi brackets "net	in sub-rule figures and 32";	A)

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
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	or PAICE A.A. suite if m	itse following	23,80		LPIER IX.	E m CB

PART III

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

SI. 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
		Blok	to the to say	len cano in u luio 54, ie	11.00
	substitute the words, fig red to in out-rule (2)	The plant pead?	danwalkash (to andmon ere	eralini dua ni (i ro beeki mist	
	or off aunitable the	on libus seli" a	sow the word	i alan dua mi () ta al Lancia	

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 rupeess 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 (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	SA. Luy Penony
15B.	Stock of goods transferred from other States	(B) - Venues
15C.	Goods purchased within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 from other States	MVIPI
15D.	Goods imported from outside India within the meaning of sub-section (2) of section 5 of the Central Sales Tax Act, 1956	FORM 32 in the ords, totant and b

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

44A.	(a)	Penalty payable under sub-section (2) of section 32.	asi Line	LQIEDI I	Aley Aley
(nn)	(b)	Penalty paid in appropriate Govt. Treasury.	m. sp m		29 1
	(c)	Penalty*payable/paid in excess [44A(a)-44A(b)-44A(a)].	in in the same	ninaiti	lon.

- (6) in FORM 14D,—
 - (a) for PART AA, substitute the following PART:-

"PART AA

Import of goods from outside the State of West Bengal

18813×1	Type of import	Amount (Rs.)
15A.	Goods purchased within the meaning of section 3 of the Central Sales Tax Act, 1956	eronge en en en
15B.	Stock of goods transferred from other States	that the
15C.	Goods purchased within the meaning of sub-section. (3) of section 5 of the Central Sales Tax Act, 1956 from other States	etita Communication Denderal
15D.	Goods imported from outside India within the meaning of sub-section (2) of section 5 of the Central Sales Tax Act, 1956	The second secon

(b)	in PART	C,	for item	No. 44A,	substitute	the	following	item :-
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44A.	(a)	Penalty payable under sub-section (2) of section 32.	IN SIL	
	(b)	Penalty paid in appropriate Govt. Treasury.		
	(c)	Penalty*payable/paid in excess [44A(a)-44A(b)/44A(b)-44A(a)].	P	

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

19A.	(a)	Penalty payable under sub-section (2) of section 32.	al Sale	Cent	MC.
	(b)	Penalty paid in appropriate Govt. Treasury.	ng lo	Stock	ari
	(c)	Penalty*payable/paid in excess [44A(a)-44A(b)/44A(b)-44A(a)].	lunon a	moi) t	Del

- (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.