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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. 97-F.T.,-19th January, 2009. – In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendment in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

*Amendment*

In the said rules, in CHAPTER V, after rule 61BB, *insert* the following rule:—

**“61BBB. Exemption from tax on sales of rectified spirit and Extra Neutral Alcohol (ENA) to manufacturer of homoeopathic medicines.** Where a dealer makes sales of rectified spirit and Extra Neutral Alcohol (ENA) to any dealer registered under the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), in West Bengal for use by him in the manufacture of homoeopathic medicine in West Bengal, he may, for the purpose of determining his taxable turnover of sales, claim deduction of such sale under sub-clause (xi) of clause (a) of sub-section (3) of section 17 from his gross turnover of sales and he shall, on demand by the appropriate assessing authority, furnish relevant cash memo or bill evidencing such sale and a certificate in the Form appended to this rule, duly filled in and signed by an authorised person of the dealer to whom such goods are sold.

## FORM OF CERTIFICATE

[See rule 61BBB of the West Bengal Sales Tax Rules, 1995]

Serial No. ....

Date .....

To

..... (Selling Dealer)

..... (Address)

..... (Certificate of Registration No.)

Certified that the goods purchased from you as specified in the bill/cash memo stated below are for the purpose of use in the manufacture of homoeopathic medicine in West Bengal by us and are not intended to be disposed of otherwise by us.

Bill/Cash Memo No. and date (1)	Description of goods (2)	Quantity (3)	Amount (4)
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Name and address of the purchasing dealer : .....

Certificate of Registration No. under the West Bengal Value Added Tax Act, 2003 : .....

Date : *Signature and status of the person signing the certificate*.

2. This notification shall be deemed to have come into force with effect from the 1st day of December, 2008.

By order of the Governor,

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