

**THE WEST BENGAL SALES TAX RULES, 1995**  
**FORM 53**

**Form of \* Memorandum of appeal under section 79/application for revision  
under section 81/section 82(1)/ application for review under section 83**

[ See rule 240, rule 246, rule 250, rule 258]

The \_\_\_\_\_ day of \_\_\_\_\_

To \_\_\_\_\_  
The \_\_\_\_\_

- (a) Period of Assessment \_\_\_\_\_
- (b) Date of order \* appealed against/against which the application is made \_\_\_\_\_
- (c) Name and designation of the officer who passed the order \_\_\_\_\_
- (d) (i) Amount of tax assessed under \*section 11(3)/section 14(6)/section 14(1)/section 45(1)/section 45(2)/section 45(2)/section 46 \_\_\_\_\_
- (ii) Amount of interest determined under \*section 49/section 50 \_\_\_\_\_
- (iii) Amount of penalty imposed under section 45(1)/section 45(2) \_\_\_\_\_
- (e) In respect of tax, interest and penalty mentioned in (d) -
- (i) Amount of tax admitted \_\_\_\_\_
- (ii) Amount of interest admitted \_\_\_\_\_
- (iii) Amount of Penalty admitted \_\_\_\_\_
- (f) In respect of tax, interest and penalty mentioned in (d) -
- (i) Amount of tax in dispute \_\_\_\_\_
- (ii) Amount of interest in dispute \_\_\_\_\_
- (iii) Amount of Penalty in dispute \_\_\_\_\_

The application of \_\_\_\_\_ carrying on business known as \_\_\_\_\_ bearing Certificate of registration No \_\_\_\_\_ under the West Bengal Sales Tax Act, 1994 whose only/chief place of business is situated at \_\_\_\_\_ sheweth as follows :

- (1) Under the West Bengal Sales Tax Act, 1994, your applicant has been assessed
- (a) under section 45/section 46 for a taxable turnover of sales of Rs \_\_\_\_\_ on which tax is payable under section 17, for a turnover of purchases of raw jute of Rs \_\_\_\_\_ on which tax is payable under section 20(1), for a taxable specified purchase price of Rs \_\_\_\_\_ on which tax is payable under section 20(2), for purchase price of

Rs \_\_\_\_\_ on which tax is payable under section 13(3), for the tax payable of Rs \_\_\_\_\_ on which surcharge under section 16 is payable <sup>3</sup>[ , for the tax payable of Rs \_\_\_\_\_ on which additional surcharge is payable] <sup>4</sup>[, for the tax payable of Rs \_\_\_\_\_ on which additional sales tax under section 18A is payable] for the period mentioned above.

(b) under section 11(3) for sale-price of Rs \_\_\_\_\_ on which tax is payable in accordance with the provisions of section 11(2).

(c) under section 14(4) for purchase price of Rs \_\_\_\_\_ on which tax is payable in accordance with the provision of section 14(2).

(d) under section 49/section 50 determining/re-determining the amount of Rs \_\_\_\_\_ as interest payable for the period mentioned above.

(e) under <sup>5</sup>[section 45(1)/section 45(2)] imposing penalty of Rs \_\_\_\_\_

(2) Under section 29/section 37/section 64/section 71/section 72/section 76/section 77/ section 78 of the Act a penalty of Rs \_\_\_\_\_ has been imposed on your applicant.

(3) A copy of the notice of demand issued under section 11/section 14/section 37/section 47/ section 49/ section 50/ section 64/ section 71/ section 72/section 76/section 77/ section 78 and received on \_\_\_\_\_ is attached hereto.

(4) A copy of the order, \*appealed against/\*received on \_\_\_\_\_ against which application is made, is attached hereto.

(5) Your applicant has paid

(a) before the order mentioned in (4) is passed, a tax of Rs \_\_\_\_\_ by treasury challan no \_\_\_\_\_ dated \_\_\_\_\_ interest of Rs \_\_\_\_\_ by treasury challan no \_\_\_\_\_ dated \_\_\_\_\_ penalty of Rs \_\_\_\_\_ by treasury challan no \_\_\_\_\_ dated \_\_\_\_\_ and

(b) After the order mentioned in (4) is passed, a tax of Rs \_\_\_\_\_ by treasury challan no \_\_\_\_\_ dated \_\_\_\_\_ interest of Rs \_\_\_\_\_ by treasury challan No. \_\_\_\_\_ dated \_\_\_\_\_ penalty of Rs \_\_\_\_\_ by treasury challan No. \_\_\_\_\_ dated \_\_\_\_\_.

(6) Your applicant's gross turnover of sales, taxable turnover of sales on which tax is leviable under section 17, amounted to Rs \_\_\_\_\_ turnover of purchases of raw jute on which tax is leviable under section 20(1) amounted to Rs \_\_\_\_\_ purchase price on which tax is leviable under section 20(2) amounted to Rs \_\_\_\_\_, tax payable \_\_\_\_\_ on which surcharge is payable under the section 16 amounted to Rs \_\_\_\_\_ <sup>6</sup>[, tax payable on which additional surcharge is payable under section 16A amounted to Rs \_\_\_\_\_, ]

<sup>7</sup>[, tax payable \_\_\_\_\_ on which additional sales tax is payable under section 18A amounted to Rs \_\_\_\_\_] sale-price on which tax is payable under section 11(3) amounted to Rs \_\_\_\_\_ purchase price on which tax is payable under section 14(2) amounted to Rs \_\_\_\_\_

(7) The turnover as shown in (6) was the whole turnover of your applicant during the \* period of assessment and your applicant had no other turnover either taxable or otherwise during the said period.

(8) Being aggrieved by the aforementioned order of \_\_\_\_\_ your applicant begs to prefer this appeal/revision/ review petition on the following among other.

### GROUND S

( Here enter the grounds on which you rely for the purpose of this appeal/revision/ review petition ).

(9) Your applicant, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable to tax and interest under the Act or that the assessment made may be cancelled and/or remanded to \_\_\_\_\_ for assessment or that the order of the \_\_\_\_\_ imposing a penalty of Rs \_\_\_\_\_ upon your applicant may be set aside or that he may be granted such relief or reliefs as may be deemed just and proper.

### Verification

I, \_\_\_\_\_ the applicant named in this application, do hereby declare that all tax, interest and penalty admitted to be due in respect of the order of assessment/ determination of penalty appealed against/against which this application for revision/review has been paid as shown in (5), and that what is stated herein is true to the best of my knowledge and belief.

Date \_\_\_\_\_

signature \_\_\_\_\_  
Designation \_\_\_\_\_

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\* To be signed by applicant or applicant dealer or casual trader or by an agent duly authorised in writing in this behalf by such dealer.

Note: Strike our whichever phrases or paragraphs are inapplicable.