

**The**  
  
**Kolkata** **Gazette**  
सत्यमेव जयते  
*Extraordinary*  
Published by Authority

FALGUNA 12]

MONDAY, MARCH 2, 2020

[SAKA 1941

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. 331-F.T., the 2nd day of March 2020.—In exercise of the power conferred by section 15 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999), the Governor is pleased hereby to make with immediate effect, the following amendments in the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999, issued with this Department notification No. 1749-F.T. dated the 16th day of June, 1999, as subsequently amended (hereinafter referred to as the said rules):—

*Amendments*

In the said rules, —

(1) in rule 2, —

(a) in clause (a),—

- (i) for the words and figures "on the 31st day of October, 2018", *substitute* the words and figures "on the 31st day of January, 2020";
- (ii) in sub-clause (ii), for the words and figures "on or before the 31st day of March, 2014", *substitute* the words and figures "on or before the 31st day of January, 2020";

(b) for clause (bb), *substitute* the following clause:—

'(bb) "revision pending", for the purpose of section 4A, means any application relating to any arrear tax, interest, late fee or penalty in dispute pending before the West Bengal Taxation Tribunal, or the High Court, or the Supreme Court, on the 31st day of January, 2020 relating to any period upto the 30th day of June, 2017;';

(2) in rule 4, –

(a) in sub-rule (1), in clause (l), for the words, letters, figures and brackets "item (B) of sub-clause (ii) of clause (a) of sub-section (1) of section 7", *substitute* the words, letters, figures and brackets "item (B) of sub-clause (i) or item (B) of sub-clause (ii), of clause (a), or proviso to sub-clause (i) of clause (aa), of sub-section (1) of section 7, as the case may be";

(b) in sub-rule (2) , -

(i) in the second proviso, for the words and figures "on the 31st day of October, 2018" wherever they occur, *substitute* the words and figures "on the 31st day of January, 2020";

(ii) for the third proviso, *substitute* the following proviso : –

"Provided also that if an applicant opts to pay the amount in instalments as referred to in item (B) of sub-clause (i) or item (B) of sub-clause (ii), of clause (a), or proviso to sub-clause (i) of clause (aa), of sub-section (1) of section 7, as the case may be, he shall furnish a prayer in Annexure I appended to Form 1 for granting such instalment and shall pay the amount in instalments along with the interest payable, if any, while making payment of such monthly instalments:";

(3) for Form 1, *substitute* the following Form: –

**"THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) RULES, 1999**

**FORM 1**

**Application for settlement of arrear tax, interest, late fee or penalty in dispute under section 5 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.**

(See rules 3 & 4)

|  |  |
|--|--|
| Reference No. generated from the website of the Commercial Tax Directorate |  |
| Name of the office where the case is pending on or before 31.01.2020       |  |

To

..... [the Designated Authority]

.....

I, ....., proprietor/ partner/ karta/ Managing Director/ principal officer / duly authorised officer/ President/ Secretary/ legal heir/ successor/ assignee or nominee, myself or on behalf of an applicant, being eligible under section 4, or section 4A, of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999), hereby apply for settlement of arrear tax, interest, late fee or penalty in dispute under section 5 of that Act and the relevant particulars are furnished below:–

|  |  |
|--|--|
| 1. Name of the applicant (name of the proprietor / partner / company / society, etc.): |  |
| 2. Trade name of the business  |  |
| 3. Address of the principal place of business  |  |
| 4. Postal address at which communication may be made                                   |  |
| 5. E-mail id to which notices / communications may be sent                             |  |
| 6. Mobile number to which communications may be sent                                   |  |
| 7. Act under which the case is pending   |  |

|   |                    |                         |                        |                         |
|---|--------------------|-------------------------|------------------------|-------------------------|
| 8. Registration Certificate Number under the relevant Act, if any:  |                    |                         |                        |                         |
| 9. (a) Period of the case in respect of which the application is made   | From: DDMMYYYY     |                         |                        |                         |
|   | To: DDMMYYYY       |                         |                        |                         |
| (b) Case No./memo. No./order No., if any and date, if any   |                    |                         |                        |                         |
| (c) Certificate No. & date of a case referred to CO/TRO   |                    |                         |                        |                         |
| (d) Amount payable as per notice of demand/order or notice intimating the non-payment of tax, interest, late fee or penalty, as the case may be |                    |                         |                        |                         |
| <b>PARTICULARS OF THE DISPUTES</b>  | <b>Tax<br/>(₹)</b> | <b>Interest<br/>(₹)</b> | <b>Penalty<br/>(₹)</b> | <b>Late Fee<br/>(₹)</b> |
| (i) Any arrear tax in dispute which is solely owing to non-furnishing or non-production of any certificate or declaration                       |                    |                         |                        |                         |
| (ii) Tax admitted in return or in writing   |                    |                         |                        |                         |
| (iii) Any other arrear tax in dispute not covered in (i) and (ii) above   |                    |                         |                        |                         |
| (iv) Any arrear tax, penalty, late fee and interest in dispute in respect of entry tax  |                    |                         |                        |                         |
| (v) Any late fee in dispute other than (iv) above   |                    |                         |                        |                         |
| (vi) Any arrear interest in dispute for non-payment of arrear tax in dispute (other than entry tax)   |                    |                         |                        |                         |
| (vii) Any arrear penalty in dispute for non-payment or delayed payment of tax or for non-furnishing of return (other than entry tax)            |                    |                         |                        |                         |
| (viii) Any other arrear penalty in dispute other than (vii) above and entry tax.  |                    |                         |                        |                         |
| <b>10. Particulars of the appeal / revision /review/ application pending –</b>  |                    |                         |                        |                         |
| (a) The authority / forum / Court before which the appeal / revision/ review/application is pending   |                    |                         |                        |                         |
| (b) Date of presentation / filing of the pending petition   |                    |                         |                        |                         |
| (c) The appeal / revision/ review case No., if communicated   |                    |                         |                        |                         |
| (d) Matter No., if pending before Tribunal/Court  |                    |                         |                        |                         |
| (e) Date on which leave granted by Tribunal/Court as referred to in sub-section (1) of section 4A, if granted before filing this application.   |                    |                         |                        |                         |

**11. Amount payable for settlement of arrear tax in dispute (other than Entry Tax) and information about arrear tax in dispute [amounts in (₹)] –**

- (A) owing to non-furnishing or non-production of certificate or declaration prescribed under the relevant Act [Sec. 7(1)(a)(i) of the WBST (SOD) Act, 1999]

| Sl. No.   | Provision of relevant Act/ rule | Full rate of tax (%) | Turnover of sale / purchase/ CTP involved in claim under the relevant provision (₹) | Turnover of sale / purchase/ CTP relating to arrear tax for which Forms/ Certificates were not produced in assessment, appeal etc. (₹) | Turnover of sale/purchase / CTP for which declarations/ certificates received till date of application (₹) | Turnover of sale / purchase/ CTP not yet supported by declarations/ certificates (₹) | Applicable differential rate of tax in absence of declarations/ certificates (%) | Remaining balance amount of arrear tax in dispute (₹) |
|---|---------------------------------|----------------------|---|--|--|--|--|---|
| (1)   | (2)                             | (3)                  | (4)   | (5)  | (6) *  | (7)  | (8)  | (9)   |
|   |                                 |                      |   |  |  |  |  |   |
|   |                                 |                      |   |  |  |  |  |   |
| <b>TOTAL</b>  |                                 |                      |   |  |  |  |  |   |
| *Details of declarations / certificates in possession on the date of application shall be furnished with this Form 1. |                                 |                      |   |  |  |  |  |   |

(B) For arrear tax in dispute other than under entry tax [sec. 7(1)(a)(i) & (ii) of the WBST (SOD) Act, 1999]

|   |  |
|---|--|
| (a) Amount of arrear tax in dispute other than under entry tax–   |  |
| (i) For non-receipt of declarations or certificates [total of Table (11) (A)(9) ] [sec. 7(1)(a)(i)]   |  |
| (ii) For other reasons [sec. 7(1)(a)(ii)]   |  |
| (b) Total amount of arrear tax in dispute other than under entry tax [(i) + (ii)]   |  |
| (c) The amount, being not less than 50% of arrear tax in dispute as in (b) above, intended to be settled upon payment within 31st March, 2020                                 |  |
| (d) The amount of arrear tax in dispute intended to be settled upon payment after 31st March, 2020 in monthly instalments not exceeding six months [(b) - (c)]                |  |
| (e) Amount to be paid for settlement –  |  |
| (i) 25% of the portion of arrear tax in dispute as in (c) above, intended to be settled upon payment within 31st March, 2020, or the actual amount paid whichever is higher   |  |
| (ii) 30% of the portion of arrear tax in dispute as in (d) above intended to be settled upon payment after 31st March, 2020 in monthly instalments not exceeding six months # |  |

(C) Tax admitted in return or in writing [Sec. 7(1)(a)(ia) of the WBST (SOD) Act, 1999]

|   |  |
|---|--|
| (i) Amount of arrear tax admitted in return or in writing   |  |
| (ii) 100% of the Amount of arrear tax admitted in (i) or the actual amount paid whichever is higher |  |

**(D) Total amount payable for settlement of arrear tax in dispute other than Entry Tax**

|   |  |
|---|--|
| (a) Amount to be paid within 31st March, 2020 for settlement [Total of Table: 11(B)(e)(i) + 11(C)(ii)]  |  |
| (b) Amount to be paid after 31st March, 2020 in monthly instalments not exceeding six months from the month following the month in which application has been submitted [Table: 11(B)(e)(ii)] |  |
| (c) Total amount payable for settlement of arrear tax in dispute other than Entry Tax [(a) + (b)]   |  |

**12. Information about arrear tax in dispute relating to Entry Tax and amount payable for settlement [Sec. 7(1)(aa)(i) of the WBST (SOD) Act, 1999]**

|  |  |
|--|--|
| (a) Total amount of arrear tax in dispute under Entry Tax  |  |
| (b) The amount, being not less than 50% of arrear tax in dispute as in (a) above, intended to be settled upon payment within 31st March, 2020                                  |  |
| (c) The amount of arrear tax in dispute intended to be settled upon payment after 31st March, 2020 in monthly instalments not exceeding six months [(a) - (b)]                 |  |
| (d) Amount to be paid for settlement –   |  |
| (i) 100% of the portion of arrear tax in dispute as in (b) above intended to be settled upon payment within 31st March, 2020, or the actual amount paid whichever is higher    |  |
| (ii) 100% of the portion of arrear tax in dispute as in (c) above intended to be settled upon payment after 31st March, 2020 in monthly instalments not exceeding six months # |  |
| (e) Total Amount to be paid for settlement [(d)(i) + (d)(ii)] [sec. 7(1)(aa)(i)]   |  |

**13. Information relating to arrear penalty in dispute and amount payable for settlement [Sec. 7(2) of the WBST (SOD) Act, 1999]**

|   |  |
|---|--|
| (i) Arrear penalty in dispute as referred to in section 2(1)(a)(iii) [₹]  |  |
| (ii) Amount payable for settlement [10% of 13(i) above, or actual amount paid in respect of (i) above, whichever is higher (₹)] |  |

**14. Total amount payable for settlement of arrear Tax and Penalty:**

| Amount payable –  | Tax (₹) | Penalty (₹) |
|---|---------|-------------|
| (a) Within 31st March, 2020 [11(D)(a) / 12(d)(i) and 13(ii)]          |         |             |
| (b) After 31st March, 2020 in instalments [11(D)(b) / 12(d)(ii)]      |         |             |
| (c) Total Amount payable for settlement [11(D)(c) / 12(e) and 13(ii)] |         |             |

# Note: If the applicant wants to make payment in instalments in respect of amount payable as mentioned in Table no.11(D)(b)/12(d)(ii) he is required to pay in Annexure 1 appended to Form 1.

**15. Details of payment of tax, interest, penalty and late fee before application for settlement: –**

| Payment made before application for settlement of dispute relating to-  | Tax (₹) | Penalty (₹) |
|---|---------|-------------|
| (a) Payment in accordance with impugned demand notice, computation sheet, order, or notice intimating the non-payment of tax, interest, late fee or penalty |         |             |

|  |            |                |
|--|------------|----------------|
| Payment made before application for settlement of dispute relating to-   | Tax<br>(₹) | Penalty<br>(₹) |
| (b) Payment made subsequently for filing the appeal / revision petition as in sl. 10 (including payments which are not shown in demand notice) |            |                |

**16. Details of payment(s) made for making this application for settlement of dispute:-**

| GRN / Challan No. | Date | Bank | Branch | Period |    | Amount (₹) |         |
|-------------------|------|------|--------|--------|----|------------|---------|
|                   |      |      |        | From   | To | Tax        | Penalty |
|                   |      |      |        |        |    |            |         |
|                   |      |      |        |        |    |            |         |
|                   |      |      |        |        |    |            |         |
| Total:            |      |      |        |        |    |            |         |

**17. Documents attached (Put ✓ in box):**

|  |  |
|--|--|
| (a) Copy of notice/order/communication relating to the proceeding pending  |  |
| (b) Copy of order against which appeal/revision/review filed and the relevant demand notice<br>AND<br>Copy of appeal/revision petition before authority/application before Tribunal/Court                                    |  |
| (c) Copies of the payment documents in respect of serial 15 and serial 16 above  |  |
| (d) Copy of the order of Tribunal/Court granting the leave u/s 4A of the Act, if any   |  |
| (e) Statement of declarations/certificates received as referred to in section 7(1)(a)(i) of the Act [mandatory for Table 11(A)]  |  |
| (f) Prayer for granting installment for payment of remaining balance (Annexure 1) as referred to in section 7(1)(a)(i)(B) / 7(1)(a)(ii)(B) / proviso to section 7(1)(aa) of the Act [mandatory for Table 11(D)(b)/12(d)(ii)] |  |
| (g) Declaration to the effect that the applicant is not in possession of any Notice/Order/Demand Notice in respect Entry Tax (Annexure 2), if applicable.  |  |

**VERIFICATION**

I, ....., solemnly declare that to the best of my knowledge and belief-

- (a) the particulars and information given in this application are correct and complete;
- (b) the amount of arrear tax or interest in dispute shown hereinabove are truly stated and relate to the relevant period as mentioned in this application;
- (c) no proceeding for prosecution has been instituted against me/applicant for any offence under any of the provisions of the relevant Act for the relevant period; and
- (d) I / the applicant am/is not otherwise ineligible for making this application in terms of the provisions of the Act.

Date : (Signature) : .....

Place : (Name of the signatory in full): .....

(Status in relation to the applicant): .....

Note: A copy of paid Challan in proof of payment of disputed amount as shown in Table in serial 11(B)(e)(i)/11(C)(ii)/12(D)(i) has to be submitted along with the application for payment in instalments under section 7(1)(a)(i)(B)/7(1)(a)(ii)(B)/proviso to section 7(1)(aa). A statement of challans alongwith the copies of paid challans for full payment made for settlement should be furnished within 10 days from the expiry of six months following the month in which this application is submitted.

### Annexure 1

#### Prayer of payment in instalments

[See rule 4 of the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999]

To

..... (Designated Authority)

Sir,

I, the undersigned, intend to make payment of the arrear tax in dispute, as mentioned in \*Sec. 7(1)(a)(i)(B) and/or 7(1)(a)(ii)(B) or proviso to section 7(1)(aa) of the WB (SOD) Act, 1999, for the period ..... in monthly instalments.

I have made payment of Rs. .... and a copy of the said challan is furnished along with this application. I shall pay the balance amount of Rs. .... in monthly instalments for ..... [maximum six] months from the month of \*March / April, 2020.

I, therefore, request you to kindly grant permission to make payment in instalment as above.

The above particulars are true and correct to the best of my knowledge and belief.

\* Strike out whichever is not applicable

Date.....

Signature of the applicant.....

Place.....

Name.....

Status.....

### Annexure 2

#### Information relating to the West Bengal Tax on Entry of Goods into Local Arrears Act, 2012

[See rule 4 of the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999]

I hereby declare that I am not in possession of any Notice/Order/Demand Notice in respect of West Bengal Tax on Entry of Goods into Local Areas Act, 2012 for the period..... to ..... and I furnish the following particulars, as required under rule 4 of the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999, in support of my arrear tax, interest, late fee and penalty in dispute under the said Act for the said period:

| Sl. No. | Particulars   | Amount (₹) |
|---------|---|------------|
| 1       | Turnover of import of specified goods   |            |
| 2       | Deduction as per rule 7 of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012 |            |
| 3       | Taxable turnover of import on which tax is payable  |            |
| 4       | Tax payable [1% of 3]   |            |

| Sl. No. | Particulars   | Amount (₹) |
|---------|---|------------|
| 5       | Less: tax paid by the applicant as evident from challan produced (excluding any amount paid for settlement) |            |
| 6       | Tax remaining unpaid by the applicant [4-5]   |            |

The above particulars are true and correct to the best of my knowledge and belief.

Date.....

Signature of the applicant.....

Place.....

Name .....

Status ....."

By order of the Governor,

**RAJSEKHAR BANDYOPADHYAY**

*Additional Secretary to the Government of West Bengal*