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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. 788-F.T.—the 31st March, 2005.—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 rules, namely:—

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005.**

**CONTENTS**

**CHAPTER I**

**Preliminary**

Rules

1. Short title and commencement.
2. Definitions.

**CHAPTER II**

**Delegation of Commissioner's power**

3. Restrictions and conditions subject to which power to be delegated by Commissioner.

**CHAPTER III**

**Taxable quantum, registration of dealer, display of signboard, furnishing of information by the dealers, amendment and cancellation of certificate of registration, imposition of penalty for failure to apply for registration or for failure to furnish information, and fine for failure to display the certificate of registration and signboard**

4. Taxable quantum.
5. Application for registration.

*The West Bengal Value Added Tax Rules, 2005*

6. Issue of certificate of registration.
7. Procedure for replacement of certificate of registration granted under the West Bengal Sales Tax Act, 1994.
8. Imposition and demand of penalty for the failure of a dealer to get registration.
9. Display of certificate of registration and fine for breach.
10. Display of signboard and fine for breach.
11. Issue of duplicate copy of certificate of registration.
12. Information to be furnished under section 27A or 27B or 27C and amendment under section 27A or 27B or 27C or cancellation under clause (a) of sub-section (1) of section 29 therefor.
13. Declaration in respect of the manager or other officers of a registered dealer under section 27D.
14. Manner of imposition of penalty on registered dealer for failure to furnish information under section 27A, 27B, 27C and 27D.
15. Cancellation of the certificate of registration under section 29 other than cancellation upon information furnished under section 27A.
16. Cancellation under section 30 of certificate of registration of a dealer dealing with tax-free goods.

## CHAPTER IV

**Enrolment of transporter, carrier or transporting agent, amendment and cancellation of certificate of enrolment and penalty for failure to apply for enrolment.**

17. Form and manner of application for certificate of enrolment under sub-section (1) of section 25, and issue, amendment and cancellation of such certificate of enrolment.
18. Imposition and demand of penalty for the failure of a transporter, carrier or transporting agent to make application for enrolment.

## CHAPTER V

**Input tax credit or Input tax rebate**

19. Admissibility of input tax credit or input tax rebate and manner of claim of input tax credit or input tax rebate by a registered dealer.
20. Inadmissibility of input tax credit or input tax rebate in certain cases.
21. Input tax credit or input tax rebate on transitional stock of goods in case of dealers deemed to be registered under sub-section (3) of section 23 of the Act with effect from the appointed day.
22. Input tax credit or input tax rebate on the stock of goods, in case of dealers registered under the Act after the appointed day, as on the date of incurring liability to pay tax under the Act.
23. Reverse credit and determination of the same in certain cases.
24. Exemption under sub-section (4) of section 64 from furnishing tax invoice due to situation beyond dealer's control.
25. Production of tax invoice or order issued under sub-section (4) of section 64 by the Commissioner before the assessing authority or any other authority under the Act.

*The West Bengal Value Added Tax Rules, 2005*

## CHAPTER VI

**Deductions****PART I****Deductions from aggregate sale price or turnover of sales of a dealer under certain specified circumstances.**

26. Deduction from aggregate sale price, the sale price of goods returned or rejected and sale price of goods which have been purchased by paying tax on maximum retail price for determining turnover of sales.
27. Deduction from turnover of sales under clause (d) of sub-section (1) of section 16.
28. Deduction of sales by India Tourism Development Corporation from its shop at Netaji Subhash International Airport at Kolkata.

**PART II****Deduction from purchase price under section 12.**

29. Deduction from purchase price under clause (d) of sub-section (1) of section 12.

**PART III****Deduction from contractual transfer price for determination of tax payable under section 18.**

30. Deduction for charges towards labour, service and other like charges.

## CHAPTER VII

**Certificates and other evidence in support of a dealer's claims for deductions from turnover of sales under clause (b) or clause (d) of sub-section (1) of section 16.**

31. Evidence in support of inter-State despatches from West Bengal.
32. Evidence in support of claim for deduction as referred to in sub-rule (1) and sub-rule (2) of rule 27 from turnover of sales.
33. Evidence in support of claim of sales by India Tourism Development Corporation from its shop at Netaji Subhash International Airport, Kolkata, to a foreign tourist.

## CHAPTER VIII

**Return periods, prescribed dates, manner of furnishing returns, manner and conditions for payment of tax at compounded rate, manner and time of payment of tax and interest for delayed payment or non-payment of tax before assessment, manner of furnishing statements by registered dealer, and particulars in respect of deduction and deposit of an amount towards payment of tax on contractual transfer price.****PART I****Return periods, manner of furnishing returns, and payment of tax.**

34. Cases, form and manner in which quarterly returns to be furnished.
35. Contingencies in which return period is to be changed to monthly basis and the form and manner in which monthly return is to be furnished.

*The West Bengal Value Added Tax Rules, 2005*

36. Returns under rule 34 and rule 35 to be furnished along with receipted challans for payment of net tax or any other tax and interest, if any.
37. Returns under rule 34 and rule 35 furnished without payment of net tax or interest, if any.

**PART II**

**Conditions and procedure for payment of tax at compounded rate on turnover of sales of certain goods and works contracts.**

38. Conditions for payment of tax at a compounded rate under sub-section (3) of section 16.
39. Condition and procedure for payment of tax at a compounded rate under sub-section (4) of section 18.

**PART III**

**Manner and time of payment of net tax by a dealer before furnishing returns and interest for delayed payment or non-payment of net tax payable or for non-reversal of input tax credit or input tax rebate before assessment.**

40. Manner and time of payment of net tax and interest payable, if any, under sub-section (1) and sub-section (3) of section 33, before furnishing quarterly returns.
41. Manner and time of payment of net tax and interest, if any, payable according to monthly return.
42. Special provisions for payment of tax in the month of March.
43. Challan for payment of net tax or any other tax, interest or penalty to the appropriate Government Treasury.

**PART IV**

**Statements, accounts and declarations required to be furnished under sub-section (1) of section 30E.**

44. Submission of statements, accounts and declarations under sub-section (1) of section 30E.
45. Imposition of penalty for failure to submit statements, accounts or declarations under sub-section (1) of section 30E.

**PART V**

**Manner of deduction and deposit of an amount towards payment of tax on contractual transfer price, furnishing deduction certificate and other particulars in respect of deduction and deposit.**

46. Deposit of the amount towards payment of tax for works contract deducted at source.
47. Issue of certificate of deduction of the amount towards payment of tax on works contract.
48. Scroll for deposit or transfer of the amount deducted at source to be sent to the Commissioner.
49. Imposition of penalty on persons for non-deduction of the amount from the payments to contractors.

*The West Bengal Value Added Tax Rules, 2005***PART VI****Manner and time of payment of tax payable under section 15 by casual dealer.**

50. Manner and time of payment of tax payable under sub-section (1) of section 15.
51. Manner and time of payment of tax payable under sub-section (2) of section 15.

**CHAPTER IX****Scrutiny, audit, assessment of tax, imposition of penalty for default in furnishing returns, determination of interest, demand, refund of excess payment.****PART I****Conduct of scrutiny under section 41 and audit under section 43.**

52. Scrutiny of returns.
53. Selection of dealers for audit.
54. Audit of selected dealers.

**PART II****Hearing of dealer for assessment under section 45 or section 46 or sub-section (1) of section 48 and imposition of penalty for default in furnishing return.**

55. Provisional assessment under section 45.
56. Notice to the dealers for hearing for the purpose of assessment of tax under sub-section (1) of section 46 or sub-section (1) of section 48 and imposition of penalty under sub-section (2) of section 46.
57. Hearing of the dealer for assessment under section 46 or sub-section (1) of section 48 and passing of assessment orders.
58. *Ex parte* assessment order under section 46 or sub-section (1) of section 48.
59. Demand notice under section 46 or sub-section (1) of section 48 for the amount of tax and penalty payable by the dealers.
60. Assessment as per return under section 47.
61. Manner and procedure for reopening of deemed assessment under sub-section (3) or sub-section (4) of section 47.

**PART III****Determination of interest and payment of interest.**

62. Determination of interest payable for delayed payment or non-payment of net tax payable as per return furnished.
63. Determination of interest payable for delayed payment or non-payment of net tax payable before assessment when no return has been furnished.
64. Determination of interest payable for delay or default in reversing input tax credit.
65. Determination of interest payable by a dealer for delayed payment or non-payment of assessed amount of tax.
66. Determination of interest payable by dealer for delayed or non-payment of deferred tax that became payable.
67. Notice of demand for payment of interest by dealers.

*The West Bengal Value Added Tax Rules, 2005*

68. Manner of payment of interest upon rectification.
69. Payment of the modified amount of tax, interest and penalty due from a dealer.
70. Payment of tax assessed, penalty imposed and interest determined or rectified.
71. Copy of certain orders to be sent to the dealers, casual dealers, etc. by the assessing authority.
72. Manner of obtaining copy of certain orders by dealer on application.
73. Preservation of assessment records.

**PART IV**

**Scrutiny and assessment of tax payable by a casual dealer.**

74. Scrutiny of statements and documents furnished by a casual dealer.
75. Assessment of tax due from casual dealers on sales and purchases and payment of such tax.

**PART V**

**Refund of tax.**

76. Refund of tax under clause (a) of section 61.
77. Refund under clause (b) of section 61 of tax on sales of goods to the diplomatic missions.
78. Refund under clause (c) of section 61 of tax paid or payable by the agencies of the United Nations on purchases of goods made in West Bengal.
79. Refund under section 62 of tax to registered dealer, or casual dealer.

**PART VI**

**Refund of tax to certain classes of dealers, buyers etc., the excess payment of tax, penalty or interest arising out of rectification, re-assessment, appeal, review, refund of the excess amount deducted at source in respect of works contract and payment of interest by the Commissioner for delayed payment of refund.**

80. Manner of refund in consequence of order of appeal, revision, etc..
81. Manner of refund or adjustment of tax deducted at source in respect of works contract, to a dealer having no liability to pay tax.
82. Refund arising out of rectification of the order determining interest.
83. Manner of payment of interest by the Commissioner for delayed payment of refund.

**CHAPTER X**

**Garnishee proceedings and tax recovery proceeding by the Commissioner.**

84. Garnishee notice for demand of payment from the debtors, banks, etc., on account of dealers.
85. Application to the Certificate Officer or Tax Recovery Officer for recovery of outstanding dues.
86. Modification of the amount under certificate for recovery and recovery of such modified amount.

*The West Bengal Value Added Tax Rules, 2005*

## CHAPTER XI

**Cases and manner of issuing a tax invoice, invoice, cash memo or bill, penalty for non-issue or improper issue of tax invoice, invoice, cash memo or bill, and maintenance of accounts registers, documents etc., production, inspection, seizure of accounts, registers, documents etc., furnishing of information, search and seizure of goods, sealing of house, room, warehouse, almirah, etc.**

## PART A

**Cases and manner of issuing a tax invoice, invoice, cash memo or bill, penalty for non-issue or improper issue of tax invoice, invoice, cash memo or bill.**

87. Maintenance of accounts, registers, documents, tax invoices, invoices, bills, cash memos, vouchers, etc.
88. Maintenance of registers by dealers liable to pay tax on purchase of raw jute.
89. Maintenance of registers by transporter, carrier or transporting agent.
90. Period of preservation of accounts, books of account, registers by dealers.
91. Cases and manner of issuing a tax invoice and particulars to be stated in a tax invoice.
92. Particulars to be stated in invoice other than tax invoice, cash memo, or bill.
93. Imposition of penalty under section 65 for contravention of the provisions of section 64.

## PART B

**Production of and inspection of accounts, registers, documents, etc., and furnishing of information, search and seizure of accounts, registers, documents, etc. of a transporter carrier or transporting agent, search of goods vehicle, warehouse or load carried by person, seizure of goods and sealing of house, room, warehouse, almirah etc.**

94. Production of and inspection of accounts, registers, documents, etc. and furnishing of information.
95. Search and seizure to be made in accordance with the provisions of the Code of Criminal Procedure.
96. Inspection, search and seizure of accounts, registers and documents of a transporter, carrier or transporting agent.
97. Authority to search goods vehicle or load carried by a person, or warehouse and seize goods at places other than notified place.
98. Sealing any house, room, warehouse, almirah, etc.

## CHAPTER XII

**Restrictions on and procedures for transport of any consignment of goods, regulatory measures for movement of such goods through West Bengal, interception, search, seizure and penalty for contravention, certain measures to prevent evasion of tax on sales within West Bengal.**

## PART I

**Restrictions on, and procedures for, transport of goods.**

99. Restriction on transport of any consignment of goods despatched from any place outside West Bengal.

*The West Bengal Value Added Tax Rules, 2005*

100. Procedure for transport from railway station, steamer station, port, airport, or post office, of any consignment of goods despatched from any place outside West Bengal.
101. Procedure for transport from railway station, steamer station, port, airport, etc. of any consignment of goods despatched from any place outside West Bengal and bound for any place outside West Bengal.
102. Procedure for transport of goods into West Bengal by air courier service under certain situation.
103. Procedure for transporting consignments of goods across or beyond a check post other than a railway station, steamer station, etc.
104. Procedure for transport from places other than check posts in West Bengal of consignment of goods despatched from places outside West Bengal.
105. Security from dealer, other than registered dealer, casual dealer or any other person, for issuing way bills.
106. Special procedure for transport of goods referred to in section 73 by certain organisations.
107. Restriction on, and conditions for, transport of any consignment of goods from one place in West Bengal to any other place in West Bengal.
108. Restrictions on, and conditions for, transport of any consignment of goods by casual dealer, dealer or any other person, from any place in West Bengal referred to in section 73 to any place outside West Bengal referred to in section 81.
109. Manner of giving custody of seized goods to a transporter as referred to in second proviso to sub-section (1) or to a person referred to in first proviso to sub-section (2) of section 76.
110. Authority from whom and the manner in which, waybills to be obtained by registered dealers.
111. Authority from whom and the manner in which, waybill to be obtained by registered dealers other than registered dealers or any other person other than casual dealers.
112. Authority from whom and the manner in which, waybills to be obtained by casual dealers.
113. Maintenance of register of waybills.
114. Copy of way bills retained by Sales Tax Officers or Assistant Sales Tax Officers posted in check posts or elsewhere to be forwarded to appropriate assessing authority.
115. Reporting of loss of blank waybill forms to appropriate assessing authority.
116. Surrender of unused blank waybill forms by registered dealers for cancellation.
117. Surrender of unused blank waybill forms by any unregistered dealer, casual dealer or any other person.
118. Contravention of section 73 or section 81 for unauthorised use of way bill in Form 50 or Form 51.
119. Punishment for breach of the provisions in respect of waybill forms.
120. Interception, detention and search of road vehicle under section 74.

**PART II****Procedure for transport of any consignment of goods through West Bengal and interception, detention and search of goods vehicle.**

121. Manner of furnishing declaration by transporter at the first check post in West Bengal for carrying goods through West Bengal.
122. Countersigning of the declaration in respect of goods transported through West Bengal at the first check post in West Bengal.

*The West Bengal Value Added Tax Rules, 2005*

123. Endorsement of countersigned declaration at the last check post in West Bengal.
124. Interception, detention and search of goods vehicle for verification under section 80.

**PART III****Procedure for imposition of penalty under section 77 or section 78 or section 79 or section 80, procedure for realisation of penalty, auction sales of seized goods.**

125. Procedure for imposition of penalty for transporting goods in contravention of section 73 or section 81.
126. Procedure for imposition of penalty on transporter or person for contravention of provisions of second proviso to sub-section (1) or first proviso to sub-section (2) of section 76.
127. Procedure for imposition of penalty on transporter or person for contravention of provisions of section 73 when goods transported are not available.
128. Manner of imposition of penalty for transporting goods in contravention of the provisions of section 80.
129. Auction sale of seized goods for default in payment of tax, penalty, etc.
130. Auction sale or destruction of certain seized goods in relaxation of rules for auction.
131. Manner of deposit of the proceeds of auction sale in the Reserve Bank of India or the Government Treasury.
132. Manner of payment of the balance amount of sale proceeds to the owner of goods after sale in auction.

**CHAPTER XIII****Manner of imposition of penalty, for non-furnishing or furnishing of incorrect information in respect of transfer of goods otherwise than by way of sale, for default in depositing amount of tax collected in violation of the law, for concealment of sales, for failure to obtain permit for organising exhibition- cum- sale.**

133. Manner of imposition of penalty under section 30C.
134. Penalty for default in depositing amount of tax collected in violation of the law.
135. Manner of imposition of penalty for concealment of sales and payment of such penalty.
136. Procedure for imposition of penalty under section 101 for contravention of provisions of section 100.

**CHAPTER XIV****Appeal, revision and review of an order and reference of cases to the West Bengal Taxation Tribunal.****PART I****Appellate authority, procedure for presentation of appeal and stay petition.**

137. Appellate authority.
138. Memorandum of appeal and presentation thereof.
139. Entertainment of appeals for hearing.
140. Proceedings for disposal of appeal.
141. Stay petition, presentation and disposal thereof.

*The West Bengal Value Added Tax Rules, 2005*

**PART II**

**Authorities, other than the Appellate and Revisional Board for revision, procedure for *suo motu* revision and revision on application.**

142. Functional jurisdiction of revisional authorities under section 85 or section 86.
143. Proceedings for *suo motu* revision by the revisional authorities.
144. Manner of making application for revision under section 86.
145. Proceedings for disposal of application for revision.
146. Stay of realisation of penalty and any order pending disposal of the application for revision.

**PART III**

**Procedure for *suo motu* review or review on application by the authorities, other than the Appellate and Revisional Board.**

147. Proceedings for *suo motu* review of assessment orders or any other order.
148. Manner of making an application for review.
149. Notice before passing any order likely to affect a dealer adversely during pendency of appeal, revision or review.

**PART IV**

**Constitution of the Appellate and Revisional Board, qualification of its members and procedure for revision and review by it and reference to West Bengal Taxation Tribunal.**

150. Qualifications of the members of the Appellate and Revisional Board.
151. Constitution of the Appellate and Revisional Board.
152. Tenure of the members of the Appellate and Revisional Board.
153. Conditions of service as a member in the Appellate and Revisional Board.
154. Appointment of the President of the Appellate and Revisional Board.
155. Cases in which the applications for revision lie before the Appellate and Revisional Board.
156. Manner of presenting applications for revision to the Appellate and Revisional Board.
157. Constitution of Benches for hearing of applications for revision.
158. Memorandum to the Appellate and Revisional Board for enhancement of the amount of tax or interest during the pendency of the application for revision.
159. Application to the Appellate and Revisional Board for review of its revisional orders.
160. Relaxation of rules for payment of fees for filling of memorandum for revision or application for review by the taxing authorities before the Appellate and Revisional Board.
161. Review by the Appellate and Revisional Board on application by dealer, etc.
162. *Suo motu* review of its orders by the Appellate and Revisional Board.
163. Copy of the revisional order to be sent by the Appellate and Revisional Board.
164. Manner and form of application to the Appellate and Revisional Board for reference to the Tribunal.

*The West Bengal Value Added Tax Rules, 2005*

## CHAPTER XV

**Incentives to industrial units – deferment of payment of tax by new or expanded industrial units, conditions and restrictions for deferment and certificate of eligibility therefor, remission of tax payable by new or expanded units, conditions and restrictions for remission and certificate of eligibility therefor, exemptions of sales by newly set up small-scale industrial units, conditions and restrictions for exemption and certificate of eligibility therefor.**

## PART I

**Deferment of payment of output tax in respect of sales of goods manufactured in a newly set up industrial unit or in the expanded portion of an existing industrial unit.**

165. Deferment of payment of output tax in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.
166. Variation of the amount of output tax deferred consequent upon verification of return in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.
167. Payment of output tax payable or due after assessment, which is in excess of the balance available amount eligible for deferment in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.
168. Period to which deferment of output tax payable or due on assessment relates in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.
169. Deferment of payment of tax during the pendency of the application for certificate of eligibility or renewal thereof in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.
170. Payment of output tax not to be deferred in the event of rejection of application for certificate of eligibility or renewal thereof in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.
171. Termination of the benefit of deferment of payment of tax for contravention of provisions of the Act and the rules made thereunder in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.
172. Manner of, and time by which, payment of deferred output tax is to be made by newly set up industrial unit or in the expanded portion of an existing industrial unit.
173. Payment of deferred output tax even before the expiry of the period of deferment in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.
174. Creation of loan liability of a dealer having a newly set up industrial unit or in the expanded portion of an existing industrial unit, for the amount of output tax deferred and agreement therefor.
175. Optional payment of deferred tax before expiry of the available eligible period.
176. Discharge of loan liability on payment under section 120.

## PART II

**Remission of tax in respect of sales of goods manufactured in a newly set up industrial unit or expanded portion of an industrial unit.**

177. Remission of tax payable by a newly set up industrial unit or the expanded portion of an existing industrial unit.

*The West Bengal Value Added Tax Rules, 2005*

178. Variation of the remitted amount of tax consequent upon verification of return in respect of a newly set up industrial unit or the expanded portion of an existing industrial unit.
179. Remission of output tax during the pendency of the application for certificate of eligibility or renewal thereof in respect of a newly set up industrial unit or the expanded portion of an existing industrial unit.
180. Output tax not to be remitted in the event of rejection of application for certificate of eligibility or renewal thereof in respect of a newly set up industrial unit or the expanded portion of an existing industrial unit.
181. Discontinuation of the benefit of remission of tax contravention of the provisions of the Act and the rules made thereunder by a newly set up industrial unit or the expanded portion of an existing industrial unit.

**PART III****Information regarding deferment of payment or remission of tax, certificate of eligibility for deferment of payment of tax or for remission of tax, application for, and grant of, or renewal, of such certificate, rejection of such application, and maintenance of accounts.**

182. Information regarding deferment of payment, or remission, of output tax.
183. Requirement of the certificate of eligibility for deferment of payment of tax or remission of tax.
184. Manner and form of application for the certificate of eligibility for deferment of payment of tax or remission of tax.
185. Disposal of application for certificate of eligibility for deferment of payment of tax or remission of tax.
186. Renewal of certificate of eligibility for deferment of payment of tax or remission of tax.
187. Maintenance of accounts, vouchers, documents, etc. by the dealer for the purpose of deferment of payment of tax or remission of tax.

**PART IV****Exemption from tax on sales by newly set up small-scale industrial unit, conditions and restrictions for exemption and certificate of eligibility therefor.**

188. Tax holiday for new small-scale industrial units.
189. Conditions and restrictions for exemption from tax on sales of goods by newly set up small-scale industrial units.
190. Information regarding tax holiday.
191. Requirement of the certificate of eligibility for tax holiday.
192. Manner of application for certificate of eligibility and disposal of such application.
193. Cessation of validity of certificate of eligibility.

*The West Bengal Value Added Tax Rules, 2005***PART V****Imposition of penalty for contravention or misuse of provisions of section 116 and rules made thereunder by a registered dealer enjoying deferment of payment of tax, remission of tax, or tax holiday under section 118 of the Act.**

194. Manner of imposition of penalty for contravention or misuse of provisions of section 116 and rules made thereunder.

## CHAPTER XVI

**Miscellaneous.**

195. Circumstances under which security can be demanded under section 26 or the first proviso to sub-section (3) of section 80.
196. Forfeiture of security furnished under rule 120 or rule 196.
197. Circumstances under which fresh or further security can be demanded.
198. Manner of furnishing security under section 26 or rule 120.
199. Refund of security and manner of refund of such security.
200. Manner of realisation, refund or recovery of penalty not provided elsewhere in the rules.
201. Payment of money after compounding offences under section 95 or after compounding penalty under section 30D.
202. Manner of application to the Commissioner for determination of certain disputed questions under section 102.
203. Manner of issue of clearance certificate to a dealer or person.
204. Manner of issue of clearance certificate to a dealer for receiving payments without deduction at source for execution of works contract.
205. Commissioner's power to transfer or withdraw any application for clearance certificate.
206. Manner of issuance of permit for exhibition-cum-sale.
207. Fees payable for appeal, revision, review and other miscellaneous applications or petitions.
208. Service of notice.
209. Manner of obtaining permission from Commissioner to act as an authorised representative or agent on behalf of dealers.

*The West Bengal Value Added Tax Rules, 2005*CHAPTER I  
PRELIMINARY

Short title and commencement.

1. (1) These rules may be called the West Bengal Value Added Tax Rules, 2005.
- (2) They shall come into force with effect from the 1<sup>st</sup> day of April, 2005.

Definitions.

2. (1) In these rules, unless there is anything repugnant in the subject or context,—
  - (a) “agent” means a person authorised by a dealer in writing to appear on his behalf before the Appellate and Revisional Board, the Commissioner, the Special Commissioner, the Additional Commissioner or any person appointed to assist the Commissioner under sub-section (1) of section 6, as the case may be, being—
    - (i) son, daughter, spouse, or parents of the dealer,
    - (ii) a person who is in permanent employment of the dealer,
    - (iii) an advocate or any other person entitled to plead in any Court of law in India,
    - (iv) a person who has been enrolled as a member of the Institute of Chartered Accountants of India or the Institute of Cost and Works Accountants of India or the Institute of Company Secretaries of India,
    - (v) a person who has passed the degree examination in commerce recognised by any Indian university incorporated by law for the time being in force, and who is permitted by the Commissioner in writing to act as authorised representative or agent on behalf of dealers in accordance with the provisions of rule 209;
  - (b) “appropriate appellate authority”, in respect of any particular dealer, means such Additional Commissioner or Deputy Commissioner or Assistant Commissioner, as the case may be, to whom an appeal from any order of provisional assessment or any other assessment within the meaning of the *Explanation* to section 84 passed by the appropriate assessing authority of such dealer lies under sub-section (1) of section 84;
  - (c) “appropriate assessing authority”, in respect of any particular dealer, means the Deputy Commissioner or Assistant Commissioner or Sales Tax Officer, as the case may be, within whose jurisdiction such dealer’s place of business is situated or, if such dealer has more than one place of business in West Bengal, the Deputy Commissioner, or the Assistant Commissioner, or the Sales Tax Officer within whose jurisdiction the chief branch or head office in West Bengal of such business is situated;
  - (d) “appropriate auditing authority”, in respect of any particular dealer, means the Deputy Commissioner or Assistant Commissioner or Sales Tax Officer, as the case may be, within whose jurisdiction such dealer’s place of business is situated or, if such dealer has more than one place of business in West Bengal, the Deputy Commissioner, or the Assistant Commissioner, or the Sales Tax Officer within whose jurisdiction the chief branch or head office in West Bengal of such business is situated;

*The West Bengal Value Added Tax Rules, 2005*

- (e) “appropriate registering authority”, in respect of any dealer, means the appropriate assessing authority referred to in clause (c), who is also the prescribed authority for the purpose of section 24 and includes such other authority, who is otherwise competent to deal with an application for registration under section 24, as the Commissioner, may, by order in writing, authorise;
- (f) “appropriate revisional authority”, in respect of any dealer, means the authority to whom a revision lies under section 85 or section 86 from any order passed by the appropriate registering authority, the appropriate assessing authority, the appropriate appellate authority, or otherwise, as the case may be;
- (g) “Assistant Sales Tax Officer” means the person appointed by the designation of Assistant Sales Tax Officer by the State Government under sub-section (1) of section 6 to assist the Commissioner;
- (h) “Assistant Commissioner” means the person appointed by the designation of Assistant Commissioner of Sales Tax by the State Government under sub-section (1) of section 6 to assist the Commissioner;
- (i) “Certificate Officer” has the same meaning as in clause (3) of section 3 of the Bengal Public Demands Recovery Act, 1913 (Ben. III of 1913);
- (j) “Deputy Commissioner” means the person appointed by the designation of Deputy Commissioner of Sales Tax by the State Government under sub-section (1) of section 6 to assist the Commissioner;
- (k) “Kolkata” has the same meaning as in clause (9) of section 2 of the Kolkata Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980);
- (l) “Patrolman” means the person appointed by that designation to assist the Commissioner and such person shall exercise such power and perform such duty as may be specified in these rules or in the order made in this behalf, in writing, by the Commissioner;
- (m) “Sales Tax Officer” means the person appointed by that designation by the State Government under sub-section (1) of section 6 to assist the Commissioner;
- (n) “section” means a section of the Act;
- (o) “Schedule” means Schedule to the Act;
- (p) “the Act” means the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003).

(2) Words and expressions used and not defined in these rules, but defined in the Act, shall have the same meanings as respectively assigned to them in the Act.

*The West Bengal Value Added Tax Rules, 2005***CHAPTER II****Delegation of Commissioner's power**

Restrictions and Conditions subject to which power to be delegated by Commissioner

**3.** (1) The Commissioner shall not delegate to any officer appointed to assist him any power, other than those enumerated below in respect of the sections mentioned in column (2), nor shall he delegate any power specified in column (3), to any officer below the rank specified in the corresponding entry in column (4) of the Table below:—

<b>Table</b>			
Sl. No.	Section	Description of power	Designation of officer
(1)	(2)	(3)	(4)
1.	2 (7)	To require the owner or lessee or occupier of a warehouse to satisfy that the goods stored at his warehouse are for his personal use or consumption.	Sales Tax Officer
2.	8	To require the Bureau under sub-section (5) of section 8 of the Act to transfer any accounts, registers or documents including those in the form of electronic records seized by it.	Deputy Commissioner
3.	10	To fix the date of commencement of the liability of a dealer to pay tax and to exercise all other powers under the section.	Sales Tax Officer
4.	11	To exercise all powers under the section.	Sales Tax Officer
5.	12	To exercise all powers under the section.	Sales Tax Officer
6.	14 & 18	To fix the date of commencement of the liability of a dealer to pay tax and to exercise all other powers under section 14 and section 18.	Sales Tax Officer
7.	15 & 16A	To exercise all powers under the section.	Sales Tax Officer
8.	16	To exercise all powers under the section.	Sales Tax Officer
9.	22	To exercise all powers under the section.	Sales Tax Officer
10.	23	To impose penalty under sub-section (4) on a dealer for failure to get himself registered after being liable to pay tax and enforce payment of such penalty.	Sales Tax Officer
11.	24	To exercise all powers under the section.	Sales Tax Officer
12.	25	To enrol a transporter, carrier or transporting agent, to grant him a certificate of enrolment and to impose penalty for failure to apply for enrolment and enforce payment of such penalty.	Sales Tax Officer
13.	26	To demand a reasonable amount of security from a dealer, casual dealer or any other person including a transporter, carrier or transporting agent.	Assistant Commissioner

*The West Bengal Value Added Tax Rules, 2005*

14.	27, 27A, 27B, 27C & 27D.	To exercise all powers under section 27, section 27A, section 27B, section 27C and section 27D.	Sales Tax Officer
15.	27E	To impose penalty on a dealer for failure to furnish information under section 27A, or section 27B, or section 27C, or section 27D and enforce payment of such penalty.	Sales Tax Officer
16.	28	To amend the certificate of enrolment of a transporter, carrier or transporting agent.	Sales Tax Officer
17.	28A	To cancel the certificate of enrolment of a transporter, carrier or transporting agent.	Sales Tax Officer
18.	29	To cancel the certificate of registration of a dealer.	Sales Tax Officer
19.	30	To apply for cancellation of certificate of registration under specified circumstances and to exercise all powers under the section.	Assistant Commissioner
20.	30C	To exercise all powers under the section.	Sales Tax Officer
21.	30D	To exercise all powers under the section.	Deputy Commissioner
22.	30E & 30F	To exercise all powers under the sections.	Sales Tax Officer
23.	32	To require any dealer, not liable to pay tax under the Act, to furnish return under sub-section (1);	Assistant Commissioner
		To extend time for payment of unpaid amount of net tax or interest payable as per return;	Deputy Commissioner
		To exercise all other powers under the section.	Sales Tax Officer
24.	33	To exercise all powers under the section.	Sales Tax Officer
25.	36	To determine the interest payable by the Commissioner and to pay such interest to a dealer.	Assistant Commissioner
26.	39	To exercise all powers under the section.	Sales Tax Officer
27.	40	To exercise all powers under the section.	Sales Tax Officer
28.	41	To exercise all powers under the section.	Sales Tax Officer
29.	42	To exercise all powers under the section.	Sales Tax Officer
30.	43	To select dealers for audit under sub-section (1).	Special Commissioner
		To exercise all other powers under the section.	Sales Tax Officer
31.	44A	To exercise all powers under the section.	Sales Tax Officer
32.	45, 46, 47 & 48	To make provisional assessment or assessment of tax, to impose penalty or to fix a date of payment and to exercise all other powers.	Sales Tax Officer

*The West Bengal Value Added Tax Rules, 2005*

33.	50 & 51	To determine the interest payable by a dealer, to fix date for payment or to rectify the amount of such interest and to exercise all other powers.	Sales Tax Officer
34.	55	To send or forward a certificate to the Tax Recovery Officer and to inform about any subsequent modification, enhancement or reduction in the amount of net tax, or any other tax, interest or penalty.	Sales Tax Officer
35.	56	To forward a certificate to the Tax Recovery Officer under sub-section (1).	Sales Tax Officer
36.	57	To exercise all powers under the section.	Sales Tax Officer
37.	60	To direct a person to deposit money and to exercise all the powers under the section.	Sales Tax Officer
38.	60A	To exercise all powers under the section.	Sales Tax Officer
39.	61 & 62	To refund tax, penalty or interest and exercise all other powers.	Sales Tax Officer
40.	63	To exercise all powers under the section.	Sales Tax Officer
41.	64	To exempt dealer from furnishing tax invoices.	Deputy commissioner
42.	65	To impose penalty for contravention of the provisions of section 64 or to exempt a dealer from payment of penalty or impose lesser amount of penalty.	Sales Tax Officer
43.	65A	To exercise all powers under the section.	Sales Tax Officer
44.	66	To exercise all powers under the section.	Assistant Sales Tax Officer
45.	70	To furnish such information as may be required and to inspect accounts of a transporter, carrier or transporting agents.	Assistant Sales Tax Officer
46.	71	To enter into the place of business and search and seize accounts of transporter, etc.	Assistant Sales Tax Officer
47.	72	To stop delivery of goods and seize goods after enquiry.	Sales Tax Officer
48.	77	To exercise all powers under the section.	Sales Tax Officer
49.	78	To exercise all powers under the section.	Sales Tax Officer
50.	79	To exercise all powers under the section.	Sales Tax Officer
51.	80	To require production of declaration under sub-section (1);	Assistant Sales Tax Officer
		To countersign declaration produced by the transporter under sub-section (2) and sub-section (3);	Assistant Sales Tax Officer

*The West Bengal Value Added Tax Rules, 2005*

		To endorse declaration produced by the transporter under sub-section (4);	Assistant Sales Tax Officer
		To intercept and search goods vehicle, to require to produce declaration and other documents under sub-section (5);	Assistant Sales Tax Officer
		To impose penalty under sub-section (6) to extend the date of payment of such penalty under sub-section (7), to detain goods under sub-section (8), to allow the vehicle to resume its journey under sub-section (9), to seize goods under sub-section (10) and sell such goods in open auction under sub-section (12) and to pay balance amount to owner of such goods under sub-section (13) and to exercise all other powers under the section.	Sales Tax Officer
52.	81	To require a transporter to stop a goods vehicle and to produce way bill and documents referred to in sub-section (1) and to countersign such way bill or documents;	Assistant Sales Tax Officer
		To exercise all other powers under the section.	Sales Tax Officer
53.	84	To grant permission to appellate authority to extend the time for disposal of appeal;	Additional Commissioner
		To exercise all other powers under the section.	Assistant Commissioner
54.	85	To revise <i>suo motu</i> an assessment made or an order passed by a Sales Tax Officer or an Assistant Sales Tax Officer;	Assistant Commissioner
		To revise <i>suo motu</i> an assessment made or an order passed by an Assistant Commissioner;	Deputy Commissioner
		To revise <i>suo motu</i> an assessment made or an order passed by a Deputy Commissioner.	Additional Commissioner
55.	86	To revise, on application, an assessment made or an order passed by a Sales Tax Officer or Assistant Sales Tax Officer;	Assistant Commissioner
		To revise, on application, an assessment made or an order passed by an Assistant Commissioner;	Deputy Commissioner
		To revise, on application, an assessment made or an order passed by a Deputy Commissioner.	Additional Commissioner
56.	87	To file a memorandum or application before the Appellate and Revisional Board.	Assistant Commissioner

*The West Bengal Value Added Tax Rules, 2005*

57.	95	To compound offences and to determine and accept composition money.	Deputy Commissioner
58.	96	To exercise all powers under the section.	Sales Tax Officer
59.	99	To issue clearance certificate	Sales Tax Officer
60.	116	To exercise all powers under the section	Sales Tax Officer
61.	117	To exercise all powers under the section.	Sales Tax Officer
62.	118	To exercise all powers under the section.	Sales Tax Officer

(2) For the purposes of these rules, a Patrolman shall be sub-ordinate to an Assistant Sales Tax Officer, an Assistant Sales Tax Officer shall be sub-ordinate to a Sales Tax Officer, a Sales Tax Officer shall be sub-ordinate to an Assistant Commissioner, an Assistant commissioner shall be subordinate to a Deputy commissioner, a Deputy commissioner shall be sub-ordinate to an Additional Commissioner and an Additional Commissioner shall be sub-ordinate to the Special Commissioner.

(3) Notwithstanding the provisions of sub-rule (2), the persons appointed by the designation mentioned in that sub-rule shall be sub-ordinate to the Commissioner.

**CHAPTER III****Taxable quantum, registration of dealer, display of signboard, furnishing of information by the dealers, amendment and cancellation of certificate of registration, imposition of penalty for failure to apply for registration or for failure to furnish information, and fine for failure to display the certificate of registration and signboard**

Taxable quantum.

4. The taxable quantum referred to in clause (b) of sub-section (3) of section 10 is rupees five lakh.

Application for registration.

5. (1) Every dealer, who is liable to be registered under section 23 and any dealer who desires to register voluntarily under clause (b) of sub-section (1) of section 24, shall make an application in Form No. 1, for registration under section 24, to the appropriate registering authority in whose area the principal place of business of the dealer is situated, affixing court fee of rupees one hundred.

(2) The application for registration under sub-rule (1) shall be made, signed and verified as specified therein.

(3) The application in Form No. 1 shall be accompanied with declaration or declarations in Annexure A to the said Form affixing one copy of recent passport size photograph of the proprietor or each of the partners, or, the *Karta* of a Hindu Undivided Family, as the case may be, and the said Annexure A shall be duly filled in and signed by the aforesaid person and also verified and signed by the person who has signed the application in Form No. 1.

(4) The application in Form No. 1 shall be accompanied with a declaration or declarations in Annexure B to the said Form affixing one copy of recent passport size photograph of each of the Managing Director, Director, Secretary of a Company or, in the case of any trust the trustees, and the said Annexure B shall be duly filled in and signed individually by the aforesaid persons and also verified and signed by the person who has signed the application in Form No. 1:

Provided that a Director nominated by a bank or financial institution or Government shall not be required to furnish the declaration in Annexure B to Form No. 1:

*The West Bengal Value Added Tax Rules, 2005*

Provided further that Annexure B to Form No. 1 in respect of the Non-resident Director of a company shall have to be furnished within ninety days from the date of filing of the application in Form No. 1.

(5) A dealer, who is deemed to have been registered under sub-section (3) of section 23, shall furnish information in Form No. 2, under sub-section (1A) of section 24, to the appropriate assessing authority within sixty days from the appointed day.

Issue of certificate of registration.

6. (1) When the appropriate registering authority is satisfied that the dealer has correctly given all the required information and that the application in Form No. 1 and its Annexure A or Annexure B, are in order, he shall, after making necessary enquiry as he deems fit and proper, assign a registration number to the dealer and issue a certificate of registration within twenty-one days from the date of receipt of such application, in Form No. 3 to the dealer for his principal place of business and also certified copies of such certificate for every other place of business.

(2) Where the dealer has made the application within the time-limit specified in sub-section (2) of section 23, the certificate of registration shall be made valid from the date of incurring the liability and in case of such application made after the said time limit, the certificate of registration shall be valid from the date of order of granting registration.

(3) Where the dealer has made the application under clause (b) of sub-section (1) of section 24, the certificate of registration shall be made valid from the date of order of granting the registration:

Provided that if the turnover of sales of a dealer, who has made the application under clause (b) of sub-section (1) of section 24, exceeds the taxable quantum before disposal of such application by the appropriate registering authority, such dealer shall immediately bring it to the notice of such registering authority before such disposal.

(4) Where the appropriate registering authority is not satisfied that the particulars contained in the application are correct and complete, such authority shall reject the application, for reasons to be recorded in writing, after giving the dealer an opportunity of being heard.

Procedure for replacement of certificate of registration granted under the West Bengal Sales Tax Act, 1994.

7. The appropriate assessing authority shall issue a fresh certificate of registration in Form No. 3,—

- (a) in replacement of the certificate of registration, to a dealer who is deemed to have been registered under sub-section (3) of section 23 and who ceases to be liable to pay tax under the provisions of the West Bengal Sales Tax Act, 1994, (West Ben. Act XLIX of 1994) on sales of goods referred to in clause (15) of section 2, from the appointed day; or
- (b) in addition to such certificate or certificates of registration, if such dealer continues to be liable to pay tax under the West Bengal Sales Tax Act, 1994,

within thirty days from the date of receipt of information in Form No. 2 referred to in sub-rule (5) of rule 5.

Imposition and demand of penalty for the failure of a dealer to get registration.

8. (1) Where it appears to the appropriate assessing authority that a dealer is liable to pay penalty under sub-section (4) of section 23, he shall serve a notice in Form No. 4 upon such dealer directing him to appear in person or through an agent and show cause, on the date and the time and place specified in such notice, as to why penalty as proposed in the notice shall not be imposed on him.

*The West Bengal Value Added Tax Rules, 2005*

(2) The appropriate assessing authority shall fix a date for hearing, which, ordinarily, shall not be less than fifteen days from the date of issue of such notice.

(3) The appropriate assessing authority, after hearing the dealer, may, by order in writing, impose such amount of penalty as he deems fit and proper and shall serve a notice in Form No. 5 upon the dealer directing him to pay the amount of penalty so imposed specifying the date, not less than twenty days from the date of service of the notice, by which the payment shall be made and the date by which the receipted challan in proof of such payment shall be produced before the said authority.

Display of certificate of registration and fine for breach.

**9.** (1) The certificate shall be kept and displayed at the principal place of business and copies of the same shall be displayed at every other place of business to which it relates.

(2) Any breach of the provisions of sub-rule (1) by a dealer, shall be punishable with a fine not exceeding rupees two hundred for each occasion of such breach.

Display of signboard and fine for breach.

**10.** (1) Every dealer registered under the Act shall display a signboard at a conspicuous place at his place of business showing his trade name and address of place of business including premises number, floor, room no., etc., if any.

(2) If a dealer uses more than one trade name, all such names should be displayed on the signboard at the respective places of business.

(3) For any breach of the provisions of sub-rule (1), a dealer shall be punishable with a fine of rupees three hundred for each occasion of such breach.

*Explanation.*— For the purposes of rule 9 and this rule, the expression “occasion” shall mean a period of seven working days.

Issue of duplicate copy of certificate of registration.

**11.** Any dealer may, upon application, obtain from the appropriate assessing authority on payment of a fee of rupees fifty, a duplicate copy of any certificate of registration which has been issued to him and which may have been lost, destroyed or defaced.

Information to be furnished under sections 27A or 27B or 27C and amendment under sections 27A or 27B or 27C or cancellation under clause (a) of sub-section (1) of section 29 therefor.

**12.** (1) If any dealer registered under the Act, sells or otherwise disposes of his business to any person or dealer, such dealer shall inform the appropriate assessing authority in Form No. 6 giving all particulars therein and enclosing therewith a copy of the deed of such sale, within thirty days from the date of such sale or disposal of the business.

(2) If any dealer registered under the Act, sells or otherwise disposes of any part of his business to any person or dealer, he shall inform the appropriate assessing authority in Form No. 6 giving all particulars therein and including a copy of the deed of such sale together with the copy of certificate of registration, within thirty days from the date of such sale or disposal and the assessing authority shall, upon being satisfied that the application is in order, amend the certificate of registration within forty-five days from the date of receipt of such application.

(3) If any dealer registered under, or deemed to be registered under section 27B of, the Act effects, or comes to know of, any change in the ownership of his business or requires by an operation of law, an amendment relating to such change, he shall make an application in Form No. 1 along with Annexure A, or Annexure B, as the case may be, to the appropriate assessing authority together with the copy of the certificate of registration and evidence in respect of such change within thirty days from the date of such change, and if such authority is satisfied that the application is in order, he shall, within forty-five

*The West Bengal Value Added Tax Rules, 2005*

days from the date of receipt of such application, amend the certificate of registration.

(4) If any dealer registered under the Act opens a new factory or new warehouse or any other place of business, or discontinues or changes his factory or warehouse or any other place of business, he shall make an application to the appropriate assessing authority, together with the copy of the certificate of registration and evidence thereof, within thirty days from the date of such opening of a new factory or a warehouse or any other place of business, or discontinuation or change of a factory or a warehouse or any other place of business, and if such authority is satisfied that the application is in order, he shall, within forty-five days from the date of receipt such application, amend the certificate of registration.

(5) If any dealer registered under the Act, changes the name or nature of the business, he shall make an application in Form No. 1 to the appropriate assessing authority and specify therein the new name or the extent of such change in the nature of business, as the case may be, together with the copy of the certificate of registration and evidence thereof, within thirty days of such change, and if such authority is satisfied that the application is in order, he shall, within forty-five days from the date of receipt such application, amend the certificate of registration.

(6) If any dealer registered under the Act, changes the class or classes of goods in which he carries on his business, he shall make an application together with the certificate of registration to the appropriate assessing authority within thirty days of such change, and specify therein class or classes of goods that are sought to be included or deleted, and if such authority is satisfied that the application is in order, he shall, within forty-five days from the date of receipt such application, amend the certificate of registration.

(7) Where a dealer registered under the Act, accepts a digital signature certificate issued under the Information Technology Act, 2000 (21 of 2000), he shall, within fifteen days of such acceptance, make an application to the appropriate assessing authority intimating such acceptance together with the copy of the certificate of registration and evidence thereof and if such authority is satisfied that the application is in order, he shall, within forty-five days from the date of receipt such application, amend the certificate of registration.

(8) If any dealer registered under the Act, opens a new bank account or closes an existing bank account relating to his business, he shall make an application to the appropriate assessing authority, together with the copy of the certificate of registration and evidence thereof, within thirty days from the date of such opening of a new account or closing of an existing account, and if such authority is satisfied that the application is in order, he shall, within forty-five days from the date of receipt such application, amend the certificate of registration.

(9) Where the application for amendment of the certificate of registration has been filed under sub-rule (2), sub-rule (3), sub-rule (4), sub-rule (5), sub-rule (6), sub-rule (7), sub-rule (8), and such application has been filed by the dealer within thirty days from the date of such change or incident, as the case may be, the order of amendment shall take effect from the date of such change or incident, or otherwise, it will take effect from the date of order.

(10) Where there is any change in the constitution of the board of directors of a company, the principal officer shall make an application to that effect along with Annexure B to Form No. 1 in respect of all the new entrants in the board subject to the sub-rule

*The West Bengal Value Added Tax Rules, 2005*

(4) of rule 5, to the appropriate assessing authority within thirty days from the date of resolution adopted in the meeting of the company making such change in the constitution of the board of directors, together with a certified copy of such resolution and time of appointment.

(11) If any dealer registered under the Act discontinues his business or ceases to be liable to pay tax under sub-section (8) of section 10 or section 11 or sub-section (8) of section 14, he shall make an application to the appropriate assessing authority together with the copy of the certificate of registration and evidence thereof within thirty days from the date of such discontinuation or cessation of such liability, and if such authority is satisfied upon enquiry that such contention is correct, he shall, within thirty days from the date of receipt of such application, cancel the certificate of registration:

Provided that where the appropriate assessing authority does not dispose of such application for cancellation of the certificate of registration of a dealer within thirty days from the date of filing the application, such certificate shall be deemed to have been cancelled immediately on the expiry of the period as aforesaid:

Provided further that such dealer shall be liable to pay tax referred to in section 10, section 11 and section 14 upto the date of cancellation of such certificate by the appropriate assessing authority, or the date of deemed cancellation under the first proviso, whichever is earlier.

(12) Notwithstanding anything contained elsewhere in this rule, the appropriate assessing authority shall wherever necessary, make enquiry as he deems fit and proper for checking the veracity of the information furnished by a dealer under section 27A or section 27B or section 27C.

Declaration in respect of the manager or other officers of a registered dealer under section 27D.

**13.** (1) Every dealer, who is deemed to have been registered under sub-section (3) of section 23, shall, within thirty days from the appointed day, furnish to the appropriate assessing authority, a declaration in respect of the manager or officers referred to in section 27 D and shall send a revised declaration within thirty days from the date of change of such manager or officers in Form No. 7.

(2) Every dealer other than those referred to in sub-rule (1), shall furnish to the appropriate assessing authority such declaration in Form No. 7 within thirty days from the date of receipt of registration and shall send a revised declaration within thirty days from the date of change of such manager or officers in such Form.

Manner of imposition of penalty on registered dealer for failure to furnish information under sections 27A, 27B, 27C and 27D.

**14.** (1) Where a dealer registered under the Act, fails to submit any information under section 27A, section 27B, section 27C and section 27D, within the time specified in rule 12 or rule 13, as the case may be, and where it appears to the appropriate assessing authority that such default was without any reasonable cause, and such dealer is liable to pay penalty under section 27E, such assessing authority shall serve a notice in Form No. 8 directing him to appear in person or through his agent and show cause on the date, time and at the place specified in such notice as to why a penalty as proposed in the notice, shall not be imposed on him.

(2) The appropriate assessing authority shall fix a date of hearing ordinarily not less than fifteen days from the date of issue of such notice.

(3) The registered dealer may, if he so wishes, prefer in writing any objection on the imposition of penalty on or before the date of hearing or adduce such evidence as he likes to produce in support of his contention on such date of hearing.

*The West Bengal Value Added Tax Rules, 2005*

(4) The appropriate assessing authority, after considering cause, if any, shown by the dealer in pursuance of the notice referred to in sub-rule (1), may, by an order in writing, impose such amount of penalty as he deems fit and proper subject to section 27E and shall serve a notice in Form No. 9 upon the dealer directing him to pay the amount of penalty so imposed specifying the date, not less than twenty days after the service of the notice, by which the payment shall be made and the date by which the receipted challan in proof of such payment shall be produced before the said authority.

*Suo motu* cancellation of the certificate of registration under section 29.

15. When the appropriate assessing authority, upon receiving information, is satisfied that the dealer has ceased to carry on business or ceased to exist at his place of business or ceased to be liable to pay tax under sub-section (8) of section 10, section 11 or sub-section (8) of section 14, he shall, after giving the dealer an opportunity of being heard, cancel the certificate of registration of such dealer under sub-section (1) of section 29 and such cancellation will take effect from the date of such order.

Cancellation of certificate of registration under section 30 of a dealer dealing with tax-free goods.

16. (1) When any dealer desires to apply under section 30 for cancellation of certificate of registration, he shall send his application to the appropriate assessing authority together with –

- (a) a statement of his turnover of sales during the period from the commencement of the year in which such application is made till fifteen days prior to the date of such application and also during the immediately preceding year along with description of goods or class or classes of goods sold by him during each of such years; and
- (b) a declaration stating –
  - (i) that he does not manufacture taxable goods for sale; and
  - (ii) that during the years referred to in clause (a), he dealt exclusively in tax-free goods specified in Schedule A.

(2) If the appropriate assessing authority is satisfied that the application made under sub-rule (1) is in order, he shall cancel the registration.

(3) A registered dealer whose registration has been cancelled under sub-rule (2) shall continue to be liable to pay tax in accordance with the provisions of sub-section (8) of section 10, section 11, sub-section (8) of section 14, in the event of his making any sale of goods taxable under the Act subsequent to such cancellation of registration but during the period of such liability to pay tax and shall within, thirty days of such sale of goods, apply for registration.

**CHAPTER IV****Enrolment of transporter, carrier or transporting agent, amendment and cancellation of certificate of enrolment and penalty for failure to apply for enrolment.**

Form and manner of application for certificate of enrolment under sub-section (1) of section 25, and issue, amendment and cancellation of such certificate of enrolment.

17. (1) A transporter, carrier or transporting agent operating his transport business in West Bengal shall make an application in Form No. 10 for a certificate of enrolment under sub-section (1) of section 25 to the appropriate enrolling authority within thirty days from the date of commencement of such transport business in West Bengal or within thirty days from the appointed day, whichever is later, or within such period as may be allowed by the said authority for cause shown to his satisfaction.

(2) When the appropriate enrolling authority is satisfied that the transporter, carrier or transporting agent has correctly given all the requisite information in the application

*The West Bengal Value Added Tax Rules, 2005*

under sub-rule (1) and that the application is in order, he shall enrol such transporter, carrier or transporting agent, and issue in favour of him a certificate of enrolment in Form No. 11 under sub-section (1) of section 25:

Provided that the appropriate enrolling authority shall also furnish the transporter, carrier or transporting agent with a certified copy of the certificate of enrolment for every other place of transport business, warehouse specified therein.

(3) The certificate of enrolment, issued under sub-rule (2) to a transporter, carrier or transporting agent shall be kept and displayed at his place of transport business, and certified copies of such certificate at every other place of business and warehouse to which it relates.

(4) When there is a change in the constitution of business of a transporter, carrier or transporting agent that requires an amendment in the certificate of enrolment, the holder of such certificate of enrolment issued under sub-rule (2), shall make an application for this purpose within thirty days to the appropriate enrolling authority together with his copy of the certificate of enrolment and evidence of such change and the appropriate enrolling authority may, if he is satisfied that the application is in order, make such amendments in the certificate of enrolment as may be deemed necessary.

(5) Any transporter, carrier or transporting agent may, upon an application, obtain from the appropriate enrolling authority on payment of a fee of one hundred rupees, a duplicate copy of any certificate of enrolment which has been issued to him under sub-rule (2) and which has been lost, destroyed or defaced.

(6) If the transporter, carrier or transporting agent discontinues his transporting business, he shall make an application to the appropriate enrolling authority, together with the copy of certificate of enrolment and evidence of such discontinuance, within thirty days from the date of such discontinuation and if the authority is satisfied upon enquiry that such contention is correct, he shall, within thirty-five days from the date of receipt of such application, cancel the certificate of enrolment under section 28A of the Act.

(7) When the appropriate enrolling authority is satisfied that the transporter, carrier or transporting agent has discontinued his business or ceased to exist at his place of business, he shall, after giving the transporter, carrier or transporting agent, as the case may be, an opportunity of being heard, cancel the certificate of enrolment, under section 28A of the Act, with effect from the date of such order.

Imposition and demand of penalty for the failure of a transporter, carrier or transporting agent to make application for enrolment.

**18.** (1) Where it appears to the appropriate enrolling authority that a transporter, carrier or transporting agent is liable to pay penalty under sub-section (2) of section 25 for his failure to make application for enrolment, he shall serve a notice in Form No. 4 upon such transporter, carrier or transporting agent directing him to appear in person or through his agent and show cause on the date and at the time and place specified in such notice as to why such a penalty as proposed in the notice, shall not be imposed on him.

(2) The appropriate enrolling authority shall fix a date for hearing ordinarily not less than fifteen days from the date of issue of such notice.

(3) The appropriate enrolling authority, after hearing the transporter, carrier or transporting agent, as the case may be, may, by an order in writing, impose such amount of penalty as he deems fit and proper and shall serve a notice in Form No. 5 upon the transporter, carrier or transporting agent directing him to pay the amount of penalty so

*The West Bengal Value Added Tax Rules, 2005*

imposed specifying the date, not less than twenty days after the service of the notice, by which the payment shall be made and the date by which the receipted challan proving such payment shall be produced before the said authority.

**CHAPTER V**

Admissibility of input tax credit or input tax rebate and manner of claim of input tax credit or input tax rebate by a registered dealer.

**19.** (1) Subject to the conditions and restrictions laid down in section 22 of the Act and elsewhere in this Chapter, a registered dealer, who is entitled to enjoy input tax credit or input tax rebate, shall get such input tax credit or input tax rebate of the input tax, paid or payable by him in respect of his purchase in West Bengal of taxable goods, for re-sale or for use directly in the manufacture of taxable goods and containers or materials required for packing of goods so resold or manufactured for sale in West Bengal, or for use in the execution of works contract in West Bengal, or disposal of goods otherwise than by way of sale referred to in sub-section (7) of section 22 of the Act.

(2) Where capital goods, as referred to in clause (6) of section 2 of the record, are purchased by a registered dealer for manufacture of taxable goods for sale or, for execution of works contract or, to keep the goods in saleable condition or, to effect the sale properly, the input tax credit or input tax rebate on such capital goods shall be staggered over a period, as specified in the Table below, starting from the month in which such capital goods were capitalised in the books of account of the dealer:—

**Table**

<b>Purchase price of capital goods</b>	<b>Number of instalments</b>
Not exceeding one crore rupees	One monthly
Above one crore rupees	Four half yearly

Provided that the Additional Commissioner or the Deputy Commissioner, if satisfied that purchase has been split up into multiple bills, may, by passing a reasoned order upon giving the dealer an opportunity of being heard, direct to consider all such purchases to be treated as a single one and determine the input tax credit or input tax rebate payable thereon accordingly:

Provided further that input tax credit or input tax rebate in respect of capital goods acquired by a registered dealer on hire purchase, shall be allowed, from the date when the first hire charges become payable on the amount of hire charges of the period.

(3) Where a non-taxable goods becomes taxable from a particular date after the appointed day and input tax credit or input tax rebate has not been availed on capital goods used in manufacturing such goods, then the amount of input tax credit or input tax rebate that will be available on such capital goods shall be calculated on the basis of the following formula:—

$$Y = \frac{A \times B}{C}$$

- Where 'Y' = Input tax credit or input tax rebate available;  
 'A' = Input tax paid at the time of purchase of the capital goods;  
 'B' = Written down value of the capital goods on the date from which the manufactured goods become taxable; and  
 'C' = Actual cost, as capitalised, of the capital goods:

*The West Bengal Value Added Tax Rules, 2005*

*Explanation.*- The expression “Written down value” used in the formula means the actual cost less the depreciation till the date prior to the date from which the goods became taxable.

Provided that the input tax credit or the input tax rebate shall be available on such capital goods which have been purchased within a period of three years preceding the date on which such non-taxable goods became taxable.

(4) Where a manufacturer of taxable goods manufactures the capital goods required by him for the purpose of such manufacture, he shall be entitled to avail of the input tax credit or input tax rebate in respect of purchase of such goods, required directly for the purpose of manufacture of such capital goods.

(5) Input tax credit or input tax rebate shall be allowed if any taxable goods, as such or after being partially processed are sent by a manufacturer registered under the Act to a job worker for further processing, testing, repair, reconditioning or any other purpose, and it is established from the challans, documents or records produced by the registered dealer concerned that the goods in question have eventually been received by him within ninety days from the date of despatch to the job-worker and eventually sold:

Provided that the input tax credit or input tax rebate, if already enjoyed, will be reversed in the manner specified in the rule when the goods have not been received back within the ninety days.

(6) Where a registered dealer starts making payment of tax on sales of goods under sub-section (2) of section 16 upon being ineligible to pay tax under the provision of the third proviso to sub-section (3) of that section, then, notwithstanding anything contained in clause (g) of sub-rule (1) of rule (20), such dealer shall be able to enjoy the input tax credit or input tax rebate in the manner prescribed in rule 22 on such goods, other than capital goods, held in stock, from the date on which he became so ineligible to pay tax under sub-section (3) of section 16 and when such goods were purchased within the period during which tax was paid under sub-section (3) of section 16.

(7) Subject to the provisions of clause (a) of section 61, where the input tax credit or input tax rebate of a registered dealer determined for a period exceeds output tax for that period then the excess amount of input tax credit or input tax rebate may be carried forward to the next period.

(8) A registered dealer who intends to claim input tax credit or input tax rebate, shall make payment by account payee cheque or account payee draft only to the seller, where such payment exceeds rupees twenty thousand in a day:

Provided that this provision shall not apply to such purchasing registered dealer who proves that banking facility is not available at his place.

(9) A registered dealer who intends to claim input tax credit or input tax rebate shall, for the purpose of determining the input tax credit or input tax rebate, maintain accounts, documents and all other relevant records in respect of purchases and sales made by him in West Bengal and in the course of inter-state trade and commerce and shall also maintain the registers prescribed elsewhere in the rules for such purpose.

(10) A registered dealer shall while determining the net tax payable by him in respect of a tax period, first deduct the net tax credit as referred to in sub-section (17) of section 22 from the output tax from such period under the Act, and if there is still any balance

*The West Bengal Value Added Tax Rules, 2005*

of input tax credit or input tax rebate available thereafter, he shall deduct such input tax credit or input tax rebate from the tax payable under the provisions of the Central Sales Tax Act, 1956 for that tax period.

Inadmissibility of input tax credit or input tax rebate in certain cases.

**20.** (1) Subject to the provisions of section 22, no input tax credit or input tax rebate shall be allowed to a registered dealer—

- (a) against his purchases if the amount of tax paid or payable by him, under section 10 or section 14 or sub-section (3) of section 24 or sub-section (3) of section 27C has not been separately charged and shown in the tax invoice as referred to in clause (48) of section 2 issued to him by a registered dealer, or a dealer who is entitled to issue tax invoice under sub-section (1) of section 64, from whom purchase of such goods have been effected; or
- (b) for tax paid by him under section 11 or, tax paid by him under section 12 of the Act unless the said purchasing dealer accepts from the selling dealer an original invoice, cash memo or bill, as the case may be, as referred to in clause (b) of sub-section (5) of section 22, containing all the required information as prescribed in rule 92 and which has been duly obtained from a dealer against a *bona fide* transaction; or
- (c) in respect of purchases made by him unless he accepts for such purchases, from the selling registered dealer, or a dealer who is entitled to issue tax invoice under sub-section (1) of section 64, an original tax invoice, as referred to in clause (a) of sub-section (5) of section 22, containing all the required information as prescribed in rule 91 and which has been duly obtained from the dealer against a *bona fide* transaction; or
- (d) for tax paid or payable by him at the time of purchase of goods if such goods have been lost or destroyed or damaged beyond repair because of any theft, fire, or natural calamity and cannot eventually be sold; or
- (e) in respect of the capital goods lying in stock with him on the date of his incurring liability under section 10 or section 11 or section 14 or sub-section (3) of section 27C of the Act; or
- (f) on goods held in stock by him when he has opted to pay tax under sub-section (3) of section 16 or sub-section (4) of section 18 of the Act, on the date of his incurring liability under section 10, or section 11, or section 14, or sub-section (3) of section 27C of the Act; or
- (g) on goods purchased by him during the period of enjoyment of composition of tax under sub-section (3) of section 16 or sub-section (4) of section 18 of the Act; or
- (h) on goods which remain unsold at the time of closure of business; or
- (i) where goods are used for manufacturing goods as specified in Schedule A, for the purpose other than export.

(2) No input tax credit or input tax rebate shall be available to a dealer to whom a tax invoice has been issued by the selling dealer under sub-rule (10) or sub-rule (11) of rule 91.

(3) Where some goods become tax-free from a particular date, on and from that date no input tax credit or input tax rebate shall be available to the registered dealer on sale of such goods lying in the stock or on using such goods as input for making other goods.

*The West Bengal Value Added Tax Rules, 2005*

(4) Subject to the provisions of sub-section (7) of section 22, where the capital goods, purchased other than by way of hire purchase, are disposed of otherwise than by way of sale within a period of three years from the date of purchase, there will be a reversal of input tax credit or input tax rebate in the month of such disposal of such capital goods, to the extent already enjoyed by the dealer in respect of purchase of such capital goods.

(5) Where capital goods obtained on hire purchase have been taken back by the hirer before the expiry of the period of hire purchase, there will be a reversal of input tax credit or input tax rebate in that month to the extent already enjoyed by the dealer in respect of the unutilised period.

(6) Where a registered dealer who upon manufacturing any goods in West Bengal transfers such goods to an auctioneer, or agent in West Bengal for effecting sales of such goods against commission or other remuneration, such auctioneer or agent shall not be entitled to get any input tax credit or input tax rebate.

(7) No input tax credit or input tax rebate shall be available to the Indian Tourism Development Corporation in respect of purchase in West Bengal of such goods which are sold to foreign tourists from its shop at the Netaji Subhash Chandra Bose International Airport in Kolkata.

(8) Where containers or materials for packing of goods, supplied with such goods at the time of sale, are returnable to the seller, no input tax credit or input tax rebate shall be available on purchase of such containers or materials for packing of goods.

(9) Where a dealer has enjoyed input tax credit or input tax rebate, which is not admissible to him under any of the provisions of the Act or the rules made thereunder, the input tax credit or input tax rebate so enjoyed shall be reversed.

Input tax credit or input tax rebate on transitional stock of goods in case of dealers deemed to be registered under sub-section (3) of section 23 of the Act with effect from the appointed day.

**21.** (1) Subject to sub-rule (6) and sub-rule (7), input tax credit or input tax rebate shall be available on opening stock of goods, other than capital goods, held on the appointed day by a registered dealer other than a shipper of jute, an auctioneer, a broker, or any other agent, and purchased on or after the 1<sup>st</sup> April, 2004, for the purpose of manufacture, resale or execution of works contract or for making transfer otherwise than by way of sale subject to sub-section (7) of section 22:

Provided that goods for which no price has been paid or is payable or which have not been purchased from and within West Bengal, shall be excluded from the opening stock.

Provided further that for ascertaining the value of opening stock of semi-finished goods or work in progress or finished goods, of a manufacturer, accepted method of accounting shall be followed by a dealer and the appropriate assessing authority has to be satisfied that there is consistency in the method of determination of valuation by such dealer:

Provided also that if stock of goods of a dealer includes any stock of goods lying with the branch office or any agent outside the State of West Bengal, the dealer shall not be entitled to input tax credit or input tax rebate on such stock of goods which is lying with such branch or agent.

(2) Notwithstanding anything contained in sub-rule (1), input tax credit or input tax rebate will be available only on stock of those goods that suffered any kind of tax under section 12, section 13, section 16, section 16A, section 16B, or section 17 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) prior to the appointed day and are taxable under the Act.

*The West Bengal Value Added Tax Rules, 2005*

(3) The claim for input tax credit or input tax rebate shall be supported by proof regarding payment of tax by the purchasing dealer:

Provided that if the registered dealer fails to adduce any proof, to the satisfaction of the appropriate assessing officer regarding payment of tax at the time of purchase, input tax credit or input tax rebate shall be calculated, on eighty *per centum* of the aggregate of purchase price of the stock of goods calculated for individual basic tax rates where such individual basic tax rates were less than or equal to ten *per centum*, or on seventy *per centum* of the aggregate of purchase price of the stock of goods calculated for individual basic tax rates where such basic individual tax rates were above ten *per centum*:

Provided further that if the goods lying in stock of a registered dealer were purchased from another dealer who, at the time of such sale, had been enjoying deferment, exemption or remission, input tax credit or input tax rebate shall be calculated on the basis as referred to in the first proviso.

(4) A registered dealer intending to enjoy input tax credit or input tax rebate on stock of goods lying on the appointed day, shall, within thirty days from the appointed day, submit to the appropriate assessing authority, a statement giving—

- (a) list of goods other than semi-finished goods and finished goods of a manufacturer lying in stock, where purchase invoice or bill shows the tax separately;
- (b) list of goods other than semi-finished goods and finished goods of a manufacturer lying in stock, where purchase invoice or bill does not show the tax separately; and
- (c) a break-up of semi-finished goods and finished goods lying in the stock of a manufacturer and the value of raw materials and consumable stores used for manufacturing such semi-finished or finished goods, as the case may be,

in the following format:

**STATEMENT OF STOCK OF GOODS AS ON 1ST APRIL, 2005.**

Name of the dealer :

Address :

Registration Certificate No.:  
[Under the West Bengal  
Value Added Tax Act, 2003].

- (a) Statement of goods other than semi-finished goods and finished goods of a manufacturer lying in stock, where purchase invoice or bill shows the tax separately.



*The West Bengal Value Added Tax Rules, 2005*

@ 10%	(i) (ii) (iii)								
@ 12%	(i) (ii) (iii)								
@ 12.5%	(i) (ii) (iii)								
@ 15%	(i) (ii) (iii)								
@ 17%	(i) (ii) (iii)								
@ 20%	(i) (ii) (iii)								
@	(i) (ii) (iii)								
@	(i) (ii) (iii)								
@	(i) (ii) (iii)								

Total

- (b) Statement of goods other than semi-finished goods and finished goods of a manufacturer lying in stock, where purchase invoice or bill does not show the tax separately.



*The West Bengal Value Added Tax Rules, 2005*

@ 15%	(i) (ii) (iii)									
@ 17%	(i) (ii) (iii)									
@ 20%	(i) (ii) (iii)									
@	(i) (ii) (iii)									
@	(i) (ii) (iii)									
@	(i) (ii) (iii)									

Total

## (c) Break-up of value of semi-finished goods and finished goods of a manufacturer.

	Raw materials consumed		Consumable stores		Others, if any	Direct Labour	Over-head	Total
	Purchase from West Bengal	Purchase from outside West Bengal	Purchase from West Bengal	Purchase from outside West Bengal				
	Tax charged	Tax not charged		Tax charged	Tax charged			
Semi finished								
Finished goods								
Total								

Certified that the details given above are true to the best of my knowledge.

Signature \_\_\_\_\_

Name : \_\_\_\_\_

Status : \_\_\_\_\_

(5) Where the value of goods declared in the statement referred to in sub-rule (4), exceeds, twenty lakh rupees in case of a reseller or, ten lakh rupees in case of a manufacturer or works contractor, the same should be certified by a practicing Chartered Accountant enrolled as a member of the Institute of Chartered Accountants of India.

(6) No input tax credit or input tax rebate shall be available to a registered dealer on the stock of goods for which a statement as referred to in sub-rule (4) has not been filed, within the first quarter of the year commencing on and from the appointed day.

*The West Bengal Value Added Tax Rules, 2005*

(7) The appropriate assessing authority, shall within forty-five days from the expiry of thirty days as referred to in sub-rule (4), make an order determining the amount of input tax credit or input tax rebate that the dealer is entitled to enjoy upon such stock of goods and shall communicate the same to such dealer within fifteen days from the date of such order:

Provided that where the statement referred to in sub-rule (4) is submitted by the registered dealer to the appropriate assessing authority after the expiry of the thirty days as provided in the said sub-rule but within the first quarter of the year commencing from the appointed day, such assessing authority shall, within a period of sixty days from the date of receipt of such statement, make an order determining the amount of input tax credit or input tax rebate which the dealer is entitled to enjoy upon such stock of goods and such order shall be communicated to such dealer within fifteen days from the date of such order.

(8) Input tax credit or input tax rebate shall be allowed on opening stock, as referred to in sub-rule (1), in six equal monthly instalments from the first day of the quarter following the expiry of the preceding quarter commencing on the appointed day:

Provided that a registered dealer who has submitted the statement referred to in sub-rule (4) after the expiry of thirty days but within the quarter of the year commencing from the appointed day, such assessing authority, shall be entitled to enjoy input tax credit or input tax rebate on the opening stock of goods only upon receipt of the communication from the appropriate assessing authority in this behalf as referred to in the proviso to sub-rule (7).

(9) If any stock of goods eligible for input tax credit or input tax rebate under sub-rule (1) is sold by the registered dealer within the first three months, the tax invoice evidencing sale of such goods shall also be preserved by such dealer for inspection and verification by the appropriate assessing authority or any other authority appointed under sub-section (1) of section 6.

(10) No input tax credit or input tax rebate shall be available on tax paid or payable on hire charges accrued on or after the appointed day on goods acquired by a dealer on hire purchase before the appointed day.

*Explanation.*— For the purpose of this rule,—

- (a) opening stock of goods for a manufacturer shall include stock of raw materials consumable stores, semi-finished goods or work in progress, finished goods and packing materials of finished goods;
- (b) tax rate to be considered for credit or rebate will be the actual rate at which tax was paid or payable at the time of purchase of the goods irrespective of the rate under the Act.

Input tax credit or input tax rebate on the stock of goods, in case of dealers registered under the Act after the appointed day, as on the date of incurring liability to pay tax under the Act.

**22.** (1) A registered dealer, other than a shipper of jute, an auctioneer, a broker, or any other agent, shall get input tax credit or input tax rebate on goods, other than capital goods, lying in stock with such dealer on the date of his incurring liability to pay tax under section 10, or section 11 or section 14 or sub-section (3) of section 24 or sub-section (3) of section 27C and purchased within a period of twelve English calendar months and upto the date prior to such date of incurring liability, which are for resale or for direct use in manufacturing, or for packing of the goods so resold or manufactured by him or for use in the execution of works contract or for making transfer otherwise than by way of sale subject to sub-section (7) of section 22:

*The West Bengal Value Added Tax Rules, 2005*

Provided that no input tax credit or input tax rebate shall be available to a dealer on the goods lying in stock on the date prior to the date of registration when the dealer has not made the application for registration under sub-section (2) of section 23 within thirty days from the date of his incurring liability to pay tax under the Act:

Provided further that goods for which no price has been paid or is payable, or which was not purchased from within West Bengal, will be excluded from the opening stock:

Provided also that for ascertaining the value of opening stock of semi-finished goods or work in progress or finished goods, of a manufacturer, accepted method of accounting shall be followed by a dealer and the Commissioner or the officer authorised under sub-section (1) of section 6 has to be satisfied that there is consistency in the method of determination of valuation of such stock by such dealer:

Provided also that if stock of goods of a dealer includes any stock of goods lying with the branch office or any agent outside the State of West Bengal, the dealer shall not be entitled to input tax credit or input tax rebate on such stock of goods which is lying with such branch or agent.

(2) For the purpose of availing input tax credit or input tax rebate as provided in sub-rule (1), a registered dealer shall produce before the appropriate assessing officer, evidence for payment of tax paid or payable at the time of purchase of those goods.

Provided that if the registered dealer fails to adduce any proof, to the satisfaction of the appropriate assessing officer regarding payment of tax at the time of purchases made before the appointed day but within the time-limit prescribed in sub-rule (1), the provisions of the first proviso to sub-rule (3) of rule 21 shall apply *mutatis mutandis* in calculating input tax credit or input tax rebate on such stock of goods.

Provided further that if the goods lying in stock of a registered dealer were purchased before the appointed day but within the time-limit prescribed in sub-rule (1), from another dealer who, at the time of such sale, had been enjoying deferment, exemption or remission, input tax credit or input tax rebate, shall be calculated on the basis as referred to in the first proviso.

(3) Notwithstanding anything contained in sub-rule (1), input tax credit or input tax rebate will be available only on stock of those goods that suffered any kind of tax under section 12, section 13, section 16, section 16A, section 16B, or section 17 of the West Bengal Sales Tax Act, 1994 ( West Ben. Act XLIX of 1994) prior to the appointed day or under any of the provisions of the Act and are taxable under the Act.

Provided that where a dealer has purchased goods by paying tax on maximum retail price under the provisions of the Act where such goods have suffered tax under sub-section (4) of section 16, he shall not be entitled to any input tax credit or input tax rebate on such goods lying in his stock.

(4) A registered dealer intending to enjoy input tax credit or input tax rebate on goods lying in stock on the date of incurring liability, shall, within fifteen days from the date of registration, submit to the appropriate assessing authority, a statement giving-

*The West Bengal Value Added Tax Rules, 2005*

- (a) list of goods, other than semi-finished goods and finished goods of a manufacturer, lying in stock, where tax invoice, invoice, cash memo or bill obtained at the time of purchase shows the tax separately;
- (b) list of goods, other than semi-finished goods and finished goods of a manufacturer, lying in stock, where tax invoice, invoice, cash memo or bill obtained at the time of purchase does not show the tax separately; and
- (c) a break-up of semi-finished goods and finished goods lying in stock of a manufacturer and the value of raw materials and consumable stores used for manufacturing such semi-finished or finished goods, as the case may be,

in the following format:

**STATEMENT OF STOCK OF GOODS AS ON \_\_\_\_\_**

Name of the dealer :

Address :

Registration Certificate No.:  
[Under the West Bengal Value Added  
Tax Act, 2003].

- (a) statement of goods, other than semi-finished goods and finished goods of a manufacturer, lying in stock, where tax invoice, invoice, cash memo or bill obtained at the time of purchase shows the tax separately.



*The West Bengal Value Added Tax Rules, 2005*

@ 7%	(i) (ii) (iii)								
@ 8%	(i) (ii) (iii)								
@ 10%	(i) (ii) (iii)								
@ 12%	(i) (ii) (iii)								
@ 12.5%	(i) (ii) (iii)								
@ 15%	(i) (ii) (iii)								
@ 17%	(i) (ii) (iii)								
@ 20%	(i) (ii) (iii)								
@	(i) (ii) (iii)								
@	(i) (ii) (iii)								
@	(i) (ii) (iii)								

Total:

(b) statement of goods, other than semi-finished goods and finished goods of a manufacturer, lying in stock, where tax invoice, invoice, cash memo or bill obtained at the time of purchase does not show the tax separately; and



*The West Bengal Value Added Tax Rules, 2005*

@ 7%	(i) (ii) (iii)									
@ 8%	(i) (ii) (iii)									
@ 10%	(i) (ii) (iii)									
@ 12%	(i) (ii) (iii)									
@12.5%	(i) (ii) (iii)									
@15%	(i) (ii) (iii)									
@ 17%	(i) (ii) (iii)									
@ 20%	(i) (ii) (iii)									
@	(i) (ii) (iii)									
@	(i) (ii) (iii)									
@	(i) (ii) (iii)									

Total

(c) break-up of value of semi-finished goods and finished goods of a manufacturer.

*The West Bengal Value Added Tax Rules, 2005*

	Raw materials consumed		Consumable Stores consumed		Others, if any	Direct Labour	Over-head	Total
	Purchase from West Bengal	Purchase from outside West Bengal	Purchase from West Bengal	Purchase from outside West Bengal				
	Tax charged	Tax not charged		Tax charged	Tax not charged			
Semi-finished goods								
Finished goods								
Total								

Certified that the details given above are true to the best of my knowledge.

Signature \_\_\_\_\_

Name : \_\_\_\_\_

Status : \_\_\_\_\_

(5) Where the value of goods declared in the statement referred to in sub-rule (4) exceeds rupees twenty lakh in case of a reseller or, ten lakh rupees in case of a manufacturer or works contractor, the same should be certified by a practicing Chartered Accountant enrolled as a member of the Institute of Chartered Accountants of India.

(6) No input tax credit or input tax rebate will be available to a registered dealer in the first seventy-five days after the date of filing of statement of stock as referred to in sub-rule (4).

(7) The appropriate assessing authority shall, within forty-five days from the date of receipt of the statement referred to in sub-rule (4), make an order determining the amount of input tax credit or input tax rebate that the dealer is entitled to enjoy upon such stock of goods and shall communicate the same to such dealer within fifteen days from the date of such order.

(8) Input tax credit or input tax rebate shall be allowed on opening stock, as referred to in sub-rule (1), in six equal monthly installments from the month following the expiry of seventy-five days as referred to in sub-rule (6).

(9) If any stock of goods eligible for input tax credit or input tax rebate under sub-rule (1) is sold by the dealer within four months from the date of registration, the tax invoice evidencing sale of such goods shall also be preserved by such dealer for inspection and verification by the appropriate assessing authority or any other officer appointed under sub-section (1) of section 6.

(10) No input tax credit or input tax rebate shall be available to a dealer on the stock of goods for which a statement as referred to in sub-rule (1) has not been filed within a period of ninety days from the date of order of granting registration.

*Explanation.*—For the purpose of this rule—

- (a) opening stock of goods for a manufacturer shall include stock of, raw materials, consumable stores, semi-finished goods or work in progress, finished goods and, packing materials of finished goods;

*The West Bengal Value Added Tax Rules, 2005*

- (b) tax rate to be considered for credit or rebate will be the actual rate at which tax was paid or payable at the time of purchase of the goods irrespective of the rate under the Act.

Reverse credit and determination of the same in certain cases.

**23.** (1) Where input tax credit or input tax rebate has been enjoyed by a registered dealer on purchases of such goods or such other purchases or purposes for which enjoyment of input tax credit or input tax rebate is not permissible under section 22 of the Act or these rules, the input tax credit or input tax rebate so enjoyed for such goods or part of the goods shall be deducted from input tax credit or input tax rebate of the tax period in which such event took place:

Provided that if, as a result of such deduction, there is a negative balance of input tax credit or input tax rebate or net tax credit as referred to in sub-section (17) of section 22 for a particular tax period, the dealer shall pay such balance amount of tax forthwith as if the same is payable in respect of such tax period.

(2) Where the goods purchased by a registered dealer are rejected or returned to the selling registered dealer, the purchasing dealer shall reverse the input tax credit or input tax rebate which he has enjoyed, if any, for purchase of such goods subsequently rejected or returned and such reversal of input tax credit or input tax rebate shall be made at the time of making payment of net tax payable for that tax period in which such goods were returned or rejected.

(3) Where the goods, on which purchase tax is paid or payable by a registered dealer under section 11 or section 12, is returned to the selling dealer, there will be no reversal or adjustment of input tax credit or input tax rebate availed of on such goods.

(4) Where a registered dealer cannot keep separate account of purchase of goods for the purpose of determining reverse credit under sub-rule (1), the input tax credit or input tax rebate already enjoyed will be reversed in the following manner:

$$Y = [A \times B / C] - X$$

Where-

- ‘Y’ = Input tax credit or input tax rebate to be reversed in the ‘tax period’;  
 ‘A’ = Input tax credit or input tax rebate enjoyed in a ‘period’;  
 ‘B’ = Aggregate of sale price of goods for which reversal has been made till the ‘preceding period’ including sale price of goods for which reversal is to be made in the ‘tax period’;  
 ‘C’ = total sale price of goods in that ‘period’; and  
 ‘X’ = Input tax credit or input tax rebate reversed till the ‘preceding period’.

*Explanation I* – For the purpose of this rule, “period” means the period starting from the first day of the year and ending on the last day of the month when the occasion of reverse credit arises and “preceding period” means the period starting from the first day of the year and ending on the last day of the month preceding the month for which reverse credit is to be calculated.

*Explanation II* – Where the dealer has already reversed input tax credit or input tax rebate in the same year on one or more earlier occasion or occasions, due credit of the same shall be given while determining the reverse credit in a later occasion.

Exemption under sub-section (4) of section 64 from furnishing tax invoice due to situation beyond dealer’s control.

**24.** (1) Where a registered dealer, on account of loss of any tax invoice due to situation beyond his control, is not in a position to produce tax invoice in original, he may, ordinarily within one month from the date of arising of such situation or coming to know about the fact of loss of such tax invoice, whichever is earlier, make an application in writing to the Commissioner in this behalf to exempt him from furnishing such invoice or invoices.

*The West Bengal Value Added Tax Rules, 2005*

(2) In his application to the Commissioner under sub-rule (1), the registered dealer shall furnish, *inter alia*, the following particulars :-

- (a) the year comprising period or periods to which the claim relates ;
- (b) name of the selling dealer and his registration certificate number under the Act;
- (c) statement giving particulars of purchases invoices as mentioned in his books of accounts; and
- (d) nature of alternative evidence in lieu of invoices claimed to have been lost;

(3) The Commissioner may, on receipt of the application made by the registered dealer under sub-rule (1), cause such enquiries as he considers necessary or calls for any evidence from the applicant dealer or any other person or authorities which may be deemed necessary for disposal of such application.

(4) Where the Commissioner is satisfied that the applicant dealer is not in a position to furnish all or any of the tax invoices referred to in his application under sub-rule (2) on account of loss of such invoices due to situation beyond his control, the Commissioner may, by an order in writing, exempt such registered dealer from furnishing such tax invoices, subject to conditions, as he may specify in his order:

Provided that the Commissioner may refuse to exempt the applicant dealer from furnishing such tax invoices where the dealer is found to be defaulter in the matter of furnishing return or payment of tax relating to the relevant period under provisions of the Act.

25. The tax invoice against which tax credit is claimed or the order issued under sub-section (4) of section 64 by the Commissioner for exemption from production thereof, as the case may be, shall be furnished by a dealer before the appropriate auditing authority at the time of auditing under section 43, or the appropriate assessing authority at the time of verification under section 42 or hearing for assessment under section 46 by such authority, or before any other authority for any purposes of the Act, as the case may be.

## CHAPTER VI

## Deductions.

## PART I

**Deductions from aggregate sale price or turnover of sales of a dealer under certain specified circumstances.**

26. (1) Where any goods are returned or rejected by a purchaser to a dealer, within six months from the date of purchase, such dealer may, while furnishing return under rule 34 or rule 35, as the case may be, deduct from his aggregate sale price, the sale price of the goods so returned or rejected, in respect of which due tax has been paid by him, for determining his turnover of sales under clause (55) of section 2:

Provided that where goods purchased are returned or rejected within six months, but in the subsequent year, the dealer shall, while furnishing return for such period in the subsequent year, during which such goods were returned or rejected, deduct from the aggregate sale price, the sale price of the goods so returned or rejected:

Provided further that subject to the time limit prescribed hereinabove, adjustment through debit note and credit note shall be made within nine months from the date of transaction in question.

Production of tax invoice or order issued under sub-section (4) of section 64 by the Commissioner before the assessing authority or any other authority under the Act.

Deductions from aggregate sale price, the sale price of goods returned or rejected and sale price of goods which have been purchased by paying tax on maximum retail price for determining turnover of sales.

*The West Bengal Value Added Tax Rules, 2005*

(2) Where a dealer purchases any goods, as notified by the State government, after paying tax at the maximum retail price (M.R.P.) and such price is inclusive of tax, he shall, while deducting the amount from the aggregate sale price for determining his turnover of sales as referred to in sub-clause (a) of clause (55) of section 2, exclude the tax payable by him which is included therein by applying the following Formula—

$$\frac{\text{Maximum retail price of the goods (inclusive of tax)}}{100 + \text{Rate of tax}} \times \text{Rate of tax}$$

*Explanation:*— In calculating the amount of tax to be deducted under this sub-rule, the amount obtained on actual calculation shall be rounded off to the nearest multiple of one paisa and for this purpose, where such amount contains a part of one paisa and if such part is more than fifty *per centum* of one paise, it shall be increased to one paisa and if such part is less than fifty *per centum* of a paise, it shall be ignored.

Deduction from turnover of sales under clause (d) of sub-section (1) of section 16.

**27.** (1) When a registered dealer, who upon manufacturing any goods in West Bengal, transfers such goods other than tea, to an auctioneer or agent as the case may be, in West Bengal, for effecting sales of such goods against commission or other remuneration may, subject to the condition specified in sub-rule (1) of rule 32, while determining his turnover of sales on which tax is payable, deduct from his turnover of sales that part of his turnover representing such transfer of manufactured goods under clause (d) of sub-section (1) of section 16.

(2) When a registered dealer, who produces or manufactures tea, makes a sale of such tea through a broker member of the Kolkata Tea Traders Association or the Siliguri Tea Auction Committee being his agent under the Private Treaty sales held in Kolkata under the auspices of such Association or at Siliguri under the auspices of such Committee, such registered dealer shall, subject to the condition specified in sub-rule (2) of rule 32, while determining his turnover of sales on which tax is payable, deduct, from his turnover of sales, that part of the turnover representing such sale of tea under clause (d) of sub-section (1) of section 16.

(3) A registered dealer, who is entitled to enjoy the benefit of tax holiday under clause (b) of sub-section (1) of section 118 and who has fulfilled all the conditions prescribed therefor in Part IV of Chapter XV of these rules, and who has manufactured goods in his newly set up small scale industrial unit in West Bengal, may, for the purpose of determining the turnover of sales upon which tax is payable under sub-section (1) of section 16, subject to the conditions and restrictions referred to in clause (b) of sub-section (1) of section 118, deduct under clause (d) of sub-section (1) of section 16, from his turnover of sales that part of his turnover of sales of goods manufactured in his newly set up small-scale industrial unit, from which ninety-five *per centum* of output tax is payable, other than sales of goods so manufactured, on franchise or otherwise, using the trade name or brand name or logo of any other industrial unit or commercial organisation, situated within or outside West Bengal.

Deduction of sales by India Tourism Development Corporation from its shop at Netaji Subhash International Airport at Kolkata.

**28.** Where India Tourism Development Corporation liable to pay tax under the Act makes sales of any goods from its duty-free shop at the Netaji Subhash International Airport at Kolkata, to a bonafide foreign tourist for a sale price paid in foreign currency or foreign travellers' cheque, it may, subject to the condition specified in rule 33, for the purpose of determining its turnover of sales on which tax is payable, deduct the turnover of such sales under clause (d) of sub-section (1) of section 16 from its turnover of sales and produce documentary evidence in support of such claim as referred to in rule 33.

*The West Bengal Value Added Tax Rules, 2005***PART-II****Deduction from purchase price under section 12.**

Deduction from purchase price under clause (d) of sub-section (1) of section 12.

**29.** Where any registered dealer having a unit in a Special Economic Zone purchases goods from an unregistered dealer, purchase price of such goods shall be deducted from his aggregate purchase price under clause (d) of sub-section (1) of section 12 for determining the amount of tax payable under this section.

**PART - III****Deduction from contractual transfer price for determination of tax payable under section 18.**

Deduction for charges towards labour, service and other like charges.

**30.** (1) A dealer who is liable to pay tax under section 14, may, for the purpose of determining his taxable contractual transfer price on which tax is payable under sub-section (1) of section 18 during any period, deduct under clause (d) of sub-section (2) of that section, from contractual transfer price received or receivable, the following:-

- (a) labour charges for execution of works contract;
- (b) charges for planning, designing and architects fees;
- (c) charges for obtaining on hire or otherwise machinery and tools used for the execution of the works contract;
- (d) cost of consumables such as water, electricity, fuel etc. used in the execution of works contract, the property in which is not transferred in the course of execution of the works contract;
- (e) cost of establishment of the contractor to the extent it is relatable to supply of labour and services; and
- (f) other similar expenses relatable to supply of labour and services; and
- (g) profit earned by the contractor to the extent it is relatable to supply of labour and services subject to furnishing of profit and loss account of the works site.

(2) In the cases where the amounts referred to in clause (a) to clause (g) of sub-rule (1) are not ascertainable from the accounts of a dealer, or if a dealer does not maintain proper accounts, the taxable contractual transfer price may, at the option of such dealer, be determined after deducting the amount, calculated at the percentages specified in column (3) of the following table for different types of contracts, and the application of different rates of tax on such percentages as mentioned in column (4) of the table, of the taxable contractual transfer price, so determined :-

Serial No.	Type of contract.	Percentage of deduction from the contractual transfer price.	Percentage of total value of contract taxable @	
(1)	(2)	(3)	(4)	
			4%	12.5%
1.	Fabrication and installation of plant and machinery	25	25	50
2.	Fabrication and erection of structural works of iron and steel including Fabrication, supply and erection of iron trusses, purloins and the like.	15	45	40

*The West Bengal Value Added Tax Rules, 2005*

3.	Fabrication and installation of cranes and hoists.	15	25	60
4.	Fabrication and installation of elevators (lifts) and escalators.	15	20	65
5.	Fabrication and installation of rolling shutters and collapsible gates.	15	45	40
6.	Civil works like construction of buildings, bridges, roads, dams, barrages, canals and diversions.	25	20	55
7.	Installation of doors, door frames, windows, frames and grills.	20	10	70
8.	Supply and fixing of tiles, slabs, stones and sheets.	20	Nil	80
9.	Supply and installation of air conditioners and air coolers.	15	5	80
10.	Supply and installation of air conditioning equipment including deep freezers, cold storage plants, humidification plants and de-	15	5	80
11.	Supply and fitting of electrical goods, supply and installation of electrical equipments including transformers.	15	5	80
12.	Supply and fixing of furniture and fixtures, partitions including contracts for interior decorators and false ceiling.	20	5	75
13.	Construction of railway coaches and wagons.	20	50	30
14.	Construction or mounting of bodies of motor vehicle and construction of trailers.	20	30	50
15.	Sanitary fitting for plumbing drainage or sewerage.	25	15	60
16.	Laying underground surface pipeline, cables and conduits.	30	10	60
17.	Dying and printing of textiles.	30	Nil	70
18.	Supply and erection of weighing machines and weigh bridges.	15	30	55
19.	Painting, polishing and white washing.	30	Nil	70
20.	All other contracts not specified from serial No. 1 to 19	20	15	65

*The West Bengal Value Added Tax Rules, 2005***CHAPTER VII****Certificates and other evidence in support of a dealer's claims for deductions from turnover of sales under clause (b) or clause (d) of sub-section (1) of section 16.**

Evidence in support of inter-State despatches from West Bengal.

**31.** A dealer who has despatched goods from any place within West Bengal intends to claim deduction under clause (b) of sub-section (1) of section 16 from his turnover of sales shall, on demand furnish before the appropriate auditing authority at the time of audit under section 43, or before the appropriate assessing authority at the time of assessment under section 46 or section 48, a statement containing the following particulars:—

- (a) invoice or bill number and date;
- (b) description of goods;
- (c) quantity or number of goods;
- (d) value of the invoice or bill;
- (e) name and address of the purchasing dealer or consignee outside West Bengal with number of the certificate of registration, if any, under the Central Sales Tax Act, 1956 (74 of 1956);
- (f) name and address of the transporter with enrolment number, if any;
- (g) number and date of railway receipt, bill of lading, or consignment note, or air note as the case may be;
- (h) name of the railway station or steamer station or airport or the place from which such goods have been despatched;

Provided that if a dealer proves to the satisfaction of the appropriate assessing authority or audit officer, as the case may be, that for reason beyond his control, such dealer is not in a position to produce all or any of the particulars referred to in this sub-rule, such assessing authority may, for reasons to be recorded in writing, exempt the dealer from production of particulars.

Evidence in support of claim for deduction as referred to in sub-rule (1) and sub-rule (2) of rule 27 from turnover of sales.

**32.** (1) The claim by a registered dealer for deduction of the turnover representing transfer of manufactured goods, as referred to in sub-rule (1) of rule 27, under clause (d) of sub-section (1) of section 16, from his turnover of sales, shall not be admissible unless—

- (a) the auctioneer or agent, as the case may be, through whom such sale is made is a dealer registered under the Act; and
- (b) such registered dealer furnishes, on demand by the appropriate assessing or audit authority,-
  - (i) a copy of the relevant account of sale obtained from such auctioneer or agent, and
  - (ii) a certificate in Form No. 12 duly filled in and signed by such auctioneer or agent, or a person authorised by him,

such registered dealer proves to the satisfaction of the appropriate assessing or audit authority that the amount of tax payable at the appropriate rate, on such sale of goods has been deposited by such auctioneer or agent, into the appropriate Government Treasury.

*The West Bengal Value Added Tax Rules, 2005*

(2) The claim by a registered dealer for deduction of sales of tea, as referred to in sub-rule (2) of rule 27, under clause (d) of sub-section (1) of section 16 from his turnover of sales, shall not be admissible unless—

- (a) the broker-member through whom such sale of tea is made under the Private Treaty sales is a dealer registered under the Act; and
- (b) such registered dealer furnishes, on demand by the appropriate assessing or audit authority,-
  - (i) a copy of the relevant account of sale obtained from the broker member, and
  - (ii) a certificate in Form No. 13 duly filled in and signed by the broker member or a person authorised by him,

such registered dealer proves to the satisfaction of the appropriate assessing or audit authority that the amount of tax payable at the appropriate rate, on such sale of tea has been deposited by the broker-member into the appropriate Government Treasury.

Evidence in support of claim of sales by India Tourism Development Corporation from its shop at Netaji Subhash International Airport, Kolkata, to a foreign tourist.

**33.** When the India Tourism Development Corporation intends to claim deduction of his sales, as referred to in rule 28, under clause (d) of sub-section (1) of section 16 from his turnover of sales shall, on demand by the appropriate auditing authority or by the appropriate assessing authority, furnish at the time of audit under section 43, or at the time of assessment under section 46 or section 48 as the case may be, copy of relevant tax invoice in respect of such sales stating therein the name of foreign tourist, his passport number with the name of the country issuing such passport and the particulars of payment duly countersigned by the foreign tourist and adduce proof to establish that no tax credit has been taken for purchases of goods so sold.

**CHAPTER VIII**

**Return periods, prescribed dates, manner of furnishing returns, manner and conditions for payment of tax at compounded rate, manner and time of payment of tax and interest for delayed payment or non-payment of tax before assessment, manner of furnishing statements by registered dealer, and particulars in respect of deduction and deposit of an amount towards payment of tax on contractual transfer price.**

**PART I**

**Return periods, manner of furnishing returns, and payment of tax.**

Cases, form and manner in which quarterly returns to be furnished.

**34.** (1) Subject to the provisions of sub-rule (2) every dealer liable to furnish return under sub-section (1) of section 32 as referred to in sub-section (1) of section 32, shall, furnish such returns quarterly in Form No. 14 within the next English Calendar month from the date of expiry of each quarter:

(2) Every registered dealer who has been allowed to make payment of tax under the composition scheme as referred to in sub-section (3) of section 16 or sub-section (4) of section 18, shall, furnish returns quarterly in Form No. 15 within the next English Calendar month from the date of expiry of each quarter:

Provided that where a dealer, becomes ineligible to pay tax under sub-section (3) of section 16 in the middle of the quarter of a year, he shall furnish monthly returns in Form No. 15 for the month or months, as the case may be, in the quarter during which he has enjoyed such composition scheme and a consolidated return in Form No. 14 for the rest of the period in that quarter.

*The West Bengal Value Added Tax Rules, 2005*

(3) Every return required to be furnished under sub-rule(1) or sub-rule (2), as the case may be, shall be duly filled and signed by-

- (a) the proprietor, if the business is a proprietary concern;
- (b) any of the partners, if the business is a partnership firm;
- (c) the Karta, if the dealer is a Hindu undivided family;
- (d) the Principal Officer, if the dealer is a company;
- (e) any of the trustees, if the dealer is a trust; and
- (f) the President, or General secretary, for others.

(4) Every return shall be verified in the manner as referred to in Form No. 14 or Form No. 15, as the case may be.

(5) While furnishing the return in Form No. 14, every dealer shall furnish along with the returns-

- (a) an Annexure- A where the tax on sale of goods has been fully paid by him in West Bengal upon the maximum retail price (M.R.P) specified on such goods, manufactured in, or imported into, West Bengal by him;
- (b) an Annexure- B indicating therein purchase return or sales return, as the case may be;
- (c) an Annexure- C if he is an exporter;
- (d) an Annexure- D if he is a works contractor;
- (e) an Annexure- E indicating therein the computation of goods disposed of otherwise than by way of sale within or outside the state;
- (f) an Annexure- F indicating therein the amount of reverse credit; or
- (g) an Annexure- G when he is enjoying exemption under clause (b), or deferment under clause (a), or remission under clause (c), as the case may be, of sub-section (1) of section 118.

Contingencies in which return period is to be changed to monthly basis and the form and manner in which monthly return is to be furnished.

**35.** (1) Where the appropriate assessing authority is satisfied that a dealer, who is required to furnish return quarterly in accordance with the provisions of sub-rule (1) of rule 34 –

- (a) has failed to make monthly payment of tax in terms of rule 40 for more than three months in a year; or
- (b) has failed to pay tax as per the provision of rule 42 for the month of March of the preceding year; or
- (c) has opted in writing to furnish monthly returns,

such assessing authority may, after giving such dealer a reasonable opportunity of being heard, fix monthly return in lieu of quarterly return for such dealer, for reasons to be recorded in writing, with effect from the first month of the quarter, immediately following the quarter or month during which such order is passed, and thereupon such dealer shall furnish return monthly in Form No. 14 within twenty-one days from the expiry of the English Calendar month in respect of which the return is required to be furnished :

Provided further that where a dealer, whose return period is fixed monthly under clause (a) or clause (b), establishes to the satisfaction of the appropriate assessing authority that he has complied with the provisions of this rule and rule 41 during the last two years, the

*The West Bengal Value Added Tax Rules, 2005*

said authority shall, on an application made in this behalf by the dealer, fix quarterly return period under sub-rule (1) of rule 34 and thereafter the dealer shall furnish quarterly return from the quarter comprising the month in which the return period is fixed under this proviso, and if monthly return for any part of the quarter has already been furnished, the dealer shall furnish a single return for the remaining part of the quarter in which such order has been passed.

*Explanation* – For the purpose of clause (c), only such a dealer who owns an industrial unit in Software Technology Park or who owns an Export Oriented Unit, having the same meaning as in the Export and Import Policy for 1992-97 as formulated under section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992), situated anywhere in West Bengal and holding Registration-cum-Membership Certificate issued in favour of such dealer by the respective Export promotion Council under the said policy, may opt in writing to the assessing authority to furnish monthly returns.

(2) The provisions of sub-rule (2), sub-rule (3), sub-rule (4) and sub-rule (5) of rule 34 shall apply *mutatis mutandis* in the manner of furnishing monthly returns under this rule.

Returns under rule 34 and rule 35 to be furnished along with receipted challans for payment of net tax or any other tax and interest, if any.

**36.** Returns under rule 34 and rule 35 for any quarter or month or part thereof, as the case may be, shall be furnished along with the receipted challan or challans showing payment of net tax or any other tax and interest in accordance with such return in the manner as provided in PART III of this Chapter:

Provided that where a dealer furnishes quarterly return and has already submitted challans indicating payment in respect of first two months of the quarter of a year where quarterly returns are required to be furnished, he shall submit photocopies of such challans along with the return.

Returns under rule 34 and rule 35 furnished without payment of net tax or interest, if any.

**37.** (1) Notwithstanding anything contained in rule 36, a dealer, who wishes to submit return making partial payment or without making any payment of net tax or interest in terms of proviso to sub-section (2) of section 32 shall, before expiry of the period specified under sub-rule (1) of rule 34 for submitting such return, make an application to the appropriate authority duly authorised for such purpose by the Commissioner affixing thereon a court fee of twenty-five rupees, for allowing further time for the payment of net tax or interest in full or granting instalment for payment of such net tax or interest payable according to such return.

(2) A copy of the application referred to in sub-rule (1), shall be sent by the dealer to the appropriate assessing authority within seven days from the date of filing of the same before the appropriate authority.

(3) The appropriate authority as referred to in sub-rule (1), before whom such application is submitted, may while disposing of the application, examine such books of account of such dealer or documents as he deems fit and shall also hear the dealer and pass such order within fifteen days from the date of receipt of such application, as he deems fit and inform the dealer accordingly.

(4) If the appropriate authority extends the time for full or partial payment of net tax or interest, the dealer shall subject to the provisions of section 33, pay such tax or interest in separate challan within such extended date and shall submit photocopies of such challan with the return for the quarter or the month in which the date falls.

*The West Bengal Value Added Tax Rules, 2005***PART II****Conditions and procedure for payment of tax at compounded rate on turnover of sales of certain goods and works contracts.**

Conditions for payment of tax at a compounded rate under sub-section (3) of section 16.

**38.** (1) A registered dealer shall be eligible to exercise his option to pay tax under sub-section (3) of section 16 for a maximum period of one year only at a time:

Provided that such registered dealer can again exercise such option for subsequent years also subject to satisfaction of terms and conditions laid down in this rule.

(2) A registered dealer opting to pay tax under sub-section (3) of section 16 for a year shall not-

- (a) have any goods in stock which were brought by him from outside the State on the day he exercises his option to pay tax by way of composition and shall not sell any such goods brought from outside the State after such date;
- (b) be a dealer who has claimed input tax credit on stock of goods lying with him on the date from which he opts to pay tax under sub-section (3) of section 16;
- (c) be a dealer selling goods in the course of inter-State trade or commerce or in the course of export out of the territory of India; and
- (d) be a dealer who despatches his goods otherwise than by way of sale within or outside the State.

(3) A registered dealer may, in exercise of his option to make payment of tax under sub-section (3) of section 16, pay tax for a year, on the sales of goods at the compounded rate of one-fourth of one *per centum* on the turnover of sales in West Bengal in lieu of tax payable for such year under sub-section (1) of section 16 and at the rates specified under sub-section (2) of such section.

(4) A registered dealer intending to exercise his option for a year to pay tax in accordance with the provisions of sub-section (3) of section 16, shall make an application in Form No. 16, to the appropriate Additional Commissioner or the Deputy Commissioner duly authorised by the Commissioner for such purpose, for permission to do so, within sixty days from the commencement of the year in respect of which the option is exercised.

(5) If the concerned Additional Commissioner or the Deputy Commissioner, as the case may be, after making such enquiry as he deems necessary, is satisfied that the application is in order and the dealer fulfils conditions laid down in sub-section (3) of section 16, he shall grant permission within fifteen days from the date of receipt of such application to the applicant dealer for making payment at compounded rate for that year and inform him in Form No. 17 accordingly.

(6) If the concerned Additional Commissioner or the Deputy Commissioner, as the case may be, after making such enquiry as he deems necessary, is of the opinion that the dealer is not entitled to pay tax under sub-section (3) of section 16, he shall give the dealer an opportunity of being heard, before rejecting his prayer under sub-rule (4).

(7) The concerned Additional Commissioner or the Deputy Commissioner, as the case may be, shall inform the dealer of his order under sub-rule (5) or sub-rule (6), as the case may be, within fifteen days from the date of such order.

(8) If the turnover of sales of the registered dealer, who is permitted to pay tax at the compounded rate, in a year, exceeds fifty lakh rupees at any time during the year, he shall inform the assessing officer in writing within seven days from the day, when his turnover of sales has so exceeded.

*The West Bengal Value Added Tax Rules, 2005*

(9) The registered dealer, whose turnover exceeds fifty lakh rupees at any time during a year, shall continue to pay tax at the compounded rate up to the end of that month in which his turnover of sales so exceeds fifty lakh rupees, but he shall not be eligible for payment of tax at the compounded rate for the remaining part of the quarter.

(10) Notwithstanding anything contained in sub-rule (1), if the turnover of sales of a registered dealer who has been granted permission to pay tax under sub-rule (4), exceeds fifty lakh rupees in a quarter, he shall be liable to pay tax on all his sales under sub-section (2) of section 16 of the Act from the beginning of the month immediately following the month in which, his turnover of sales has so exceeds fifty lakh rupees.

(11) If the dealer to whom the permission has been granted under sub-rule (4) to pay tax at a compounded rate, fails to make payment of such tax for any two quarters of the year, the Deputy Commissioner may, after giving such dealer an opportunity of being heard, withdraw the permission and such order of withdrawal will be effective from the first day of the quarter following the quarter or quarters for which he has defaulted to pay tax.

Condition and procedure for payment of tax at a compounded rate under sub-section (4) of section 18.

**39.** (1) A registered dealer shall be eligible to exercise his option to pay tax under sub-section (4) of section 18 for a maximum period of one year only at a time:

Provided that such registered dealer can again exercise such option for subsequent years also subject to satisfaction of terms and conditions laid down in this rule.

(2) A registered dealer opting to pay tax under sub-section (4) of section 18 for a year shall not –

- (a) have any goods in stock which were brought from outside the State on the day he exercises his option to pay tax by way of composition and shall not use any goods brought from outside the State in the execution of works contract, after such date;
- (b) be a dealer who has claimed input tax credit on stock in hand of goods, as on the date on which he opts to pay tax under sub-section (4) of section 18;
- (c) be a dealer involved in transfer of property in goods in the execution of works contract in the course of inter-State trade or commerce; and
- (d) be a dealer who despatches his goods otherwise than by way of sale to outside or within the state for execution of works contract.

(3) A registered dealer may, in exercise of his option under sub-section (4) of section 18, pay tax for a year at the compounded rate of 2% of the aggregate amount received or receivable in respect of such works contract in lieu of tax payable for such year on his taxable contractual transfer price at the rates specified under sub-section (1) of section 18 in respect of the year.

(4) If a registered dealer intends to exercise his option to pay tax in accordance with the provisions of sub-section (4) of section 18, he shall make an application in Form No. 16 to the appropriate Additional Commissioner or the Deputy Commissioner duly authorised by the Commissioner for such purpose, for permission to do so *within sixty days* from the commencement of the year in respect of which option is exercised.

(5) If the concerned Additional Commissioner or the Deputy Commissioner, as the case may be, after making such enquiry as he deem necessary, is satisfied that the application is in order and fulfils conditions laid down in sub-section (4) of section 18, he shall

*The West Bengal Value Added Tax Rules, 2005*

grant permission within fifteen days from the date of receipt of such application to the applicant dealer for making payment at compounded rate for that year and inform him in Form No. 17 accordingly.

(6) If the concerned Additional Commissioner or the Deputy Commissioner, as the case may be, after making such enquiry as he deems necessary, is of the opinion that the dealer is not entitled to pay tax under sub-section (4) of section 18, he shall give the dealer an opportunity of being heard, before rejecting his prayer under sub-rule (4).

(7) The concerned Additional Commissioner or the Deputy Commissioner, as the case may be, shall inform the dealer of his order under sub-rule (5) or sub-rule (6), as the case may be, within fifteen days from the date of such order.

(8) If the dealer to whom the permission has been granted under sub-rule (4) to pay tax at a compounded rate, fails to make payment of such tax for any two quarters of the year, the Additional Commissioner or the Deputy Commissioner, as the case may be, may, after giving such dealer an opportunity of being heard, withdraw the permission and such order of withdrawal will be effective from the first day of the quarter following the quarter or quarters for which he has defaulted to pay tax.

**PART III****Manner and time of payment of net tax by a dealer before furnishing returns and interest for delayed payment or non-payment of net tax payable or for non-reversal of input tax credit or input tax rebate before assessment.**

Manner and time of payment of net tax and interest payable if any under sub-section (1) and sub-section (3) of section 33, before furnishing quarterly returns.

**40.** (1) Subject to the sub-rule (2) of this rule, rule 37 and rule 42, every dealer who is required to furnish returns quarterly according to rule 34 shall-

- (a) pay into the appropriate Government Treasury under the appropriate challans showing separately the amount of net tax and interest, if any, payable according to such return for each of the first two months of each quarter within twenty one days from the expiry of each English Calendar month; and
- (b) pay into the appropriate Government Treasury under the appropriate challans showing separately the balance amount of net tax and interest, if any, which remains after deducting the amount of net tax and interest, if any, paid for the first two months as referred to in clause (a) from the total amount of net tax and interest, if any, payable according to return for such quarter before furnishing such returns by him under rule 34.

(2) Every dealer making payment of net tax and interest, under sub-rule (1) shall submit the copy of receipted challan to the appropriate assessing authority within the next English Calendar month from the expiry of each month:

Provided, that if no net tax or interest, is payable by a dealer under sub-rule (1) or the receipted challan has not been received from the appropriate Government Treasury, such dealer shall furnish to the appropriate assessing authority a statement within the next English Calendar month from the expiry of each month, containing *inter alia*, his address and certificate of registration number and details of payments like the date and amount of payment, the name of Treasury in which and the month in respect of which payment has been made or the fact that no net tax or interest, is payable by him for such month.

*The West Bengal Value Added Tax Rules, 2005*

(3) Notwithstanding anything contained in sub-rule (1), where the dealer pays the net tax referred to therein by instalments, he shall pay the corresponding interest at the time of making payment of such net tax and furnish the statement, showing details of calculation of the amount of interest payable, along with the receipted challan each time as a proof of payment of such interest.

Manner and time of payment of net tax and interest, if any, payable according to monthly return.

**41.** (1) Subject to the provisions of rule 37 and rule 42, a dealer, who is required to furnish returns monthly under sub-rule (1) of rule 35, shall pay the amount of net tax and interest, if any, payable according to such returns into the appropriate Government Treasury, before furnishing such returns under the aforesaid rule.

(2) Notwithstanding anything contained in sub-rule (1), where the dealer pays the net tax referred to therein by instalments he shall pay the corresponding interest at the time of making payment of such net tax and furnish the statement, showing details of calculation of the amount of interest payable, along with the receipted challan each time as a proof of payment of such interest.

Special provisions for payment of tax in the month of March.

**42.** Notwithstanding the provisions contained in sub-rule (1) of rule 34, rule 35, sub-rule (1) of rule 40 or sub-rule (1) of rule 41, every dealer, shall pay on or before the 28<sup>th</sup> day of March every year the full amount of tax leviable under the Act on the purchases or sales or on execution of works contract during the period commencing on and from the first day of March to the twenty-fifth day of March of every year being a part of the prescribed return period, and such dealer shall pay by the prescribed date the balance, if any, of the full amount of tax, or any other amount payable in accordance with the provisions of the said sub-rules, for the month or months to which the payment under this clause relates.

Challan for payment of net tax or any other tax, interest or penalty to the appropriate Government Treasury.

**43.** (1) Where a dealer or any person on behalf of such dealer is required to make payment of net tax or any other tax, interest or penalty, payable by, or due from, such dealer or, as the case may be, under the Act or rules made thereunder, to the appropriate Government Treasury, he shall obtain the challans for this purpose from any Government Treasury or from the office of any Deputy Commissioner or Assistant Commissioner.

(2) Such challans, in quadruplicate, shall be filled up and signed by the dealer or the authorised representative of such dealer and shall be presented to the appropriate Government Treasury.

(3) A dealer, for the purpose of making payment of interest payable by, or due from him, shall use separate challans.

(4) One copy of such challans evidencing payment of net tax or any other tax, interest or penalty shall be retained by the appropriate Government Treasury, one copy of such challans shall be sent to the appropriate assessing authority and the other two copies shall be returned to the dealer or to the, as the case may be, duly signed, as proof of payment.

**PART IV****Statements, accounts and declarations required to be furnished under sub-section (1) of section 30E and penalty for failure to submit such statements, accounts and declarations.**

Submission of statements, accounts and declarations under sub-section (1) of section 30E.

**44.** (1) Every registered dealer whose total purchase in a year exceeds forty lakh rupees shall, within sixty days from the closing of the accounting year, submit before the appropriate assessing authority, an annual statement showing the names and certificate of registration number, if any, of sellers from whom goods were purchased during such year

*The West Bengal Value Added Tax Rules, 2005*

and total amount of purchases made and tax paid or payable against such purchases during such year.

(2) Every registered dealer, other than a Public Limited Company or a Private Limited Company registered under the Indian Companies Act, 1956 whose turnover of sales exceeds forty lakh rupees, in an accounting year, shall, within six months from the closing of such accounting year, submit before the appropriate assessing authority, a Profit and Loss Account and Balance Sheet for such year, duly audited by a Chartered Accountant, along with his report and such annexure as may be necessary in support thereof, with a specific note regarding total purchase made from within West Bengal.

(3) Every registered dealer, being a Public Limited Company or a Private Limited Company registered under the Act, shall, within six months from the closing of an accounting year, submit before the appropriate assessing authority, a Profit and Loss Account and Balance Sheet for such year, duly audited by a Chartered Accountant, along with his report and such annexure as may be necessary in support thereof, with a specific note regarding total purchase made from within West Bengal.

Imposition of penalty for failure to submit statements, accounts or declarations under sub-section (1) of section 30E.

**45.** (1) Where a dealer registered under the Act, fails to submit any of the statements, accounts or declarations under sub-section (1) of section 30E, and where it appears to the appropriate assessing authority that such default was without any reasonable cause and such dealer is liable to pay penalty under sub-section (2) of section 30E, such assessing authority shall serve a notice in Form No. 8 directing him to appear in person or through his agent and show cause on the date, time and at the place specified in such notice, as to why a penalty as proposed in the notice shall not be imposed on him.

(2) The appropriate assessing authority shall fix a date of hearing ordinarily not less than fifteen days from the date of issue of such notice.

(3) The registered dealer, may, if he so wishes, prefer in writing any objection to imposition of penalty on or before the date of hearing or adduce such evidence as he likes to produce in support of his contention on such date of hearing.

(4) After considering the cause, if any, shown by the dealer in pursuance of the notice referred to in sub-rule (1), the appropriate assessing authority may, by an order in writing, impose such amount of penalty under sub-section (2) of section 30E on such dealer as he deems fit and proper.

(5) The appropriate assessing authority shall serve a notice in Form No. 9 upon the dealer directing him to pay the amount of penalty so imposed by the order referred to in sub-rule (3) and specifying the date, not less than twenty days after the service of the notice, by which the payment shall be made and the date by which the receipted challan in proof of such payment shall be produced before the said authority.

**PART V****Manner of deduction and deposit of an amount towards payment of tax on contractual transfer price, furnishing deduction certificate and other particulars in respect of deduction and deposit.**

Deposit of the amount towards payment of tax for works contract deducted at source.

**46.** (1) Where a deduction of an amount towards payment of tax in respect of any works contract is made at source by a Government, authority or person under sub-section (1) of section 40 from any dealer, the person making such deduction for such Government, authority or for himself shall, within ten days from the expiry of each English Calendar month, deposit under the appropriate challan into the appropriate Government

*The West Bengal Value Added Tax Rules, 2005*

Treasury the total amount so deducted from one or more dealers during the immediately preceding month.

(2) Challans shall be obtainable at any Government Treasury, or at the office of any Assistant Commissioner or Deputy Commissioner.

(3) A challan for each deposit in respect of a month shall be filled up in quadruplicate and signed by the person making such deposit.

(4) The challan shall specify the name, designation and address of the person making deposit of the amount referred to in sub-rule (1) and mention therein the department of the Government or the authority or the person on whose behalf such deposit is made.

(5) On deposit of the amount referred to in sub-rule (1), a copy of the receipted challan shall be retained by the appropriate Government Treasury, one copy of such receipted challan shall be sent to the Commissioner and the other two copies of such receipted challan shall be returned to the person who deposits such amount under sub-rule (1).

(6) Notwithstanding anything contained in sub-rule (1), sub-rule (2), sub-rule (3), sub-rule (4) and sub-rule (5) where deduction of any amount towards tax is made under sub-section (1) of section 40 and the person making such deduction adopts "public works system of accounting", such person shall, within ten days from the expiry of the English calendar month during which such deduction is made, incorporate the sum so deducted in the "monthly divisional account statement" and send the said statement to the Accountant General, West Bengal for transfer of the sum to the account under the head of account 0040-00-102 Sales Tax, and after such transfer, it shall be deemed to have been deposited under sub-section (2) of section 40.

(7) On transferring deposit of the amount referred to in sub-rule (1), a copy of the "monthly divisional account statement" showing the total amount of tax deducted during such month as referred to in the said sub-rule, shall be sent to the Commissioner within forty-five days from the date immediately after the date of expiry of the calendar month reckoned according to the English calendar during which deduction is made and the other copy shall be retained by the person who deposits such amount.

Issue of certificate of deduction of the amount towards payment of tax on works contract.

**47.** The person who deducts and deposits any amount towards payment of tax in respect of works contract under sub-rule (1) or sub-rule (6) of rule 46 shall, within fifteen days from the date of deposit, issue a certificate of deduction in Form No. 18 in respect of such dealer.

Scroll for deposit or transfer of the amount deducted at source to be sent to the Commissioner.

**48.** The person who deducts the amount towards payment of tax in respect of works contract under sub-section (1) of section 40 and deposits such amount under sub-rule (1) of rule 46 or transfers such amount under sub-rule (6) of the said rule, as the case may be, shall, within forty-five days from the date immediately after the date of expiry of the calendar month reckoned according to the English calendar during which such deduction is made, send to the Commissioner—

- (a) a scroll in Form No. 19 in respect of a month specifying therein, *inter alia*, the amount deducted and deposited under sub-rule (1) of rule 46 or deducted and transferred under sub-rule (6), of the said rule as the case may be, from each dealer during such month, the name and address of each dealer from whose payment such amount has been deducted, number of the certificate of registration under the Act, if any, of such dealer and the serial number and date of the certificate of deduction issued to each dealer,

*The West Bengal Value Added Tax Rules, 2005*

- (b) a copy of certificate of deduction issued to each dealer, and
- (c) a copy of the receipted challan evidencing payment of the amount deposited during each month into the appropriate Government Treasury, or a copy of the monthly divisional account statement referred to in sub-rule (7) of rule 46.

Imposition of penalty on persons for non-deduction of the amount from the payments to contractors.

**49.** (1) Where it appears to the appropriate assessing authority in respect of a dealer that a person is personally liable for contravention of the provisions referred to in sub-section (5) of section 40 in relation to such dealer, whose place of business falls within his jurisdiction, such authority shall serve upon such person a notice in Form No. 4, directing him to appear personally or through an authorised agent before the said authority on the date specified in such notice and show cause as to why a penalty shall not be imposed on him under that sub-section.

(2) The appropriate assessing authority shall specify the date for hearing in the notice under sub-rule (1) not less than twenty days from the date of service of the notice.

(3) On receipt of the notice referred to in sub-rule (1), the person may prefer any objection to the imposition of penalty and adduce such evidence as he wishes to produce in support of his contention on or before the date fixed for the hearing.

(4) After hearing the person on whom notice is served under sub-rule (1), considering such evidence as may be adduced and objection as may be preferred by him, if the assessing authority is satisfied that such person is liable for contraventions referred to in sub-section (5) of section 40, such authority shall, by an order in writing impose penalty under that sub-section for such amount as he deems just and reasonable.

(5) The appropriate assessing authority shall serve upon the person on whom penalty is imposed under sub-rule (5) a notice in Form No. 5 directing him to pay the amount of penalty imposed in the manner referred to in subsection (5) of section 40, specifying in the said notice the date by which payment shall be made and the date by which the receipted challan in proof of such payment shall be produced.

**PART VI****Manner and time of payment of tax payable under section 15 by casual dealer.**

Manner and time of payment of tax payable under clause (a) of section 15.

**50.** (1) Where a person is a casual dealer as defined under clause (7) of section 2 in respect of any goods being transported or brought into West Bengal and sold in West Bengal and is liable to pay tax under clause (a) of section 15 on any sale, such person shall furnish a weekly statement as referred to in section 30F showing such sales made by him during a week to such Assistant Commissioner or Sales Tax Officer, as may be authorised by the Commissioner in this behalf, along with a challan as a proof of payment of tax on such sales:

Provided that no such statement shall be required to be furnished in respect of a week during which he does not incur any liability to pay tax under clause (a) of section 15.

(2) The payment under sub-rule (1) shall be made in accordance with the provisions of rule 43 and the statement referred to in the said sub-rule shall be furnished within seven days from the end of the week for which payment is made.

Manner and time of payment of tax payable under clause (b) of section 15.

**51.** (1) Where a person is a casual dealer as defined under clause (7) of section 2 in respect of his purchase of any goods in West Bengal and is liable to pay tax under clause (b) of section 15, such person shall furnish a weekly statement, as referred to in section

*The West Bengal Value Added Tax Rules, 2005*

30F, showing such purchase to such Assistant Commissioner or sales Tax Officer, as may be authorised by the Commissioner in this behalf, along with a challan as a proof of payment of tax on such purchase:

Provided that no such statement shall be required to be furnished in respect of a week during which he does not incur any liability to pay tax under clause (b) of section 15.

(2) The payment under sub-rule (1) shall be made in accordance with the provisions of rule 43 and the statement referred to in the said sub-rule shall be furnished within seven days from the end of the week for which payment is made.

(3) Notwithstanding anything contained in sub-rule (2), where a person, who is liable to pay tax on his purchases as a casual dealer, requires way bill in Form No. 51 in accordance with the provisions of rules contained in the Chapter XII for the purpose of transport of goods, he shall, before making application for obtaining way bill, pay tax on his purchase and produce the evidence of payment before the authority to whom application for way bill is made under rule 112.

**CHAPTER IX****Scrutiny, audit, assessment of tax, imposition of penalty for default in furnishing returns, determination of interest, demand, refund of excess payment.****PART I****Conduct of scrutiny under section 41 and audit under section 43.**

Scrutiny of  
returns.

**52.** The appropriate Deputy Commissioner, or Assistant Commissioner, or Sales Tax Officer, as the case may be, shall scrutinise every return of a dealer under sub-section (1) of section 41 and if any mistake is detected in the return upon such scrutiny, the Deputy Commissioner, or Assistant Commissioner, or Sales Tax Officer, as the case may be, shall serve a notice in Form No. 20 upon the dealer concerned directing him to rectify the same or to pay the amount of net tax in deficit along with the interest payable under sub-section (1) or sub-section (3) of section 33, or both, and to produce the receipted copy of challan or challans before such Deputy Commissioner, or Assistant Commissioner, or Sales Tax Officer, as the case may be, within the date specified in the said notice:

Provided that if the dealer is found to have paid net tax or interest under sub-section (4) of section 41 in excess of the amount payable according to such return, the appropriate officer shall inform the same to the dealer by sending a notice within one month of completion of such scrutiny.

(2) If upon receipt of the notice referred to in the sub-rule (1), the dealer complies with the direction made in such notice and furnishes proof of such compliance including a copy of the receipted challan, the Deputy Commissioner, or Assistant Commissioner, or Sales Tax Officer, as the case may be, shall make a record of the same and close the scrutiny.

(3) If the dealer, upon receipt of the notice referred to in the sub-rule (1), does not comply with such directions or express his disagreement in writing adducing reasons for such disagreement with the directions made in such notice, the Deputy Commissioner, or Assistant Commissioner, or Sales Tax Officer, as the case may be, unless he accepts such reasons as correct and justified, shall -

- (a) initiate assessment proceeding under section 46 in respect of such registered dealer for the year containing the period for which the return was so scrutinised,
- (b) initiate assessment proceeding under sub-section (1) of section 48 in respect of such unregistered dealer:

*The West Bengal Value Added Tax Rules, 2005*

Provided that where the aforesaid authority is satisfied with the reasons adduced by the dealer, he shall make a record of the same and close the scrutiny.

Selection of  
dealers for  
audit.

**53.** (1) The Commissioner shall, under sub-section (1) of section 43, select by the 31<sup>st</sup> January every year, a certain number of registered dealers in the manner laid down under sub-rule (2) for audit under section 43, by draw of lots either mechanically or with the use of computers:

Provided that the Commissioner may, upon receipt of information or otherwise, select those dealers for audit, who, according to him, are required to be audited.

(2) The audit referred to in sub-rule (1), may be made for a period or for aggregate of periods.

(3) The number of registered dealers to be selected for audit under sub-section (1) of section 43, shall be shown in column (2) of the Table below on the basis of different types of dealer as mentioned in column (1) of the said Table:-

**Table**

Serial No.	Dealer	Percentage of dealers to be audited
(1)	(2)	(3)
1.	having turnover of sales of less than rupees twenty five lakhs	not more than 5 %
2.	having turnover of sales of twenty five lakhs or above but less than fifty lakh rupees	not more than 5 %
3.	having turnover of sales of fifty lakh rupees or above but less than rupees one crore	not less than 5 %
4.	having turnover of sales of rupees one crore and above but less than rupees five crores	not less than 20 %
5.	having turnover of sales of rupees five crores and above	not less than 75 %
6.	holding certificate of eligibility issued under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994).	not less than 50 %
7.	enjoying payment of tax at a compounded rate under sub-section (3) or sub-section (4) of section 16	not more than 5 %

(4) Upon selection of registered dealers under sub-section (1) of section 43 in the manner laid down under sub-rule (1), the Commissioner shall send the list of registered dealers so selected to the appropriate audit authority for conducting audit under sub-section (2) of section 43 and the list shall also be displayed for public viewing at the office of the appropriate assessing authority of dealers so selected.

*The West Bengal Value Added Tax Rules, 2005*

Audit of  
selected dealers.

**54.** (1) The audit shall be performed by auditing authority as a team which may consist of one or more Sales Tax Officer, Assistant Commissioner or Deputy Commissioner, as the Commissioner may deem fit.

(2) The audit team as referred to in sub-rule(1) may be of the following types:

- (a) Assistant Commissioner of Sales Tax, and Sales Tax Officer with Assistant Commissioner of Sales Tax as its head ( hereinafter referred to as the “team head”);
- (b) Deputy Commissioner of Sales Tax, Assistant Commissioner of Sales Tax, and Sales Tax Officer with Deputy Commissioner of Sales Tax as its head (hereinafter referred to as the “team head”).

(3) The members of the team as referred to in sub-rule (2), may, wherever necessary, take the assistance of the Assistant Sales Tax Officer for making cross verification of documents like tax invoice, invoices, cash memo, bills or way bills.

(4) Where a registered dealer is selected for audit under sub-rule (3) of rule 52 and task of audit is entrusted to team of officers by the administrative Deputy Commissioner, the team head shall issue a notice in Form No. 21 to such dealer asking him to produce the books of accounts, registers and relevant documents including those in the form of electronic records, as may be specified, before him on the date and time specified in the said notice not earlier than fifteen working days from the date of issue of such notice:

Provided that if the dealer fails to comply with the requirement of the notice, the audit authority will refer the same to the appropriate assessing authority who will assess the dealer under sub-section (1) of section 46.

(5) Before commencement of audit certain information in Form No. 22 shall be furnished by the manufacturers whilst dealers, other than manufacturers, shall give the information in Form No. 23.

(6) On completion of audit, the audit team will send a copy of the audit report to the concerned dealer, the assessing officer of the dealer concerned and to the Commissioner.

(7) The assessing officer on receipt of the audit report shall see whether there is any adverse finding in the report and if there is any, he shall take action under clause (c) of sub-section (1) of section 46.

**PART II****Hearing of dealer for assessment under section 45 or section 46 or section 48 (1) and imposition of penalty for default in furnishing return.**

Provisional  
assessment  
under section  
45.

**55.** Where the appropriate assessing authority is satisfied that it is required to assess a dealer provisionally under section 45, in respect of a return period, for the reason as provided in clause (a), clause (b), clause (c), or clause (d) of sub-section (1) of that section, he shall, pass an order making such provisional assessment under sub-section (2) of such section, determining, to the best of his judgement, the amount of tax to be payable by such dealer for such period and imposing penalty wherever applicable.

Provided that while passing such order, the appropriate assessing authority shall also specify a date and in the event of failure of such dealer to remove the reason for which such provisional assessment has been made, by such date, the order of the provisional assessment shall take effect from the expiry of such date.

*The West Bengal Value Added Tax Rules, 2005*

(2) The appropriate assessing authority shall thereafter, serve a notice upon the dealer in Form No. 24, intimating him of such provisional assessment, determination of tax, imposition of penalty under sub-section (2) of section 45, and the date, as referred to in the proviso to sub-rule (1), by which he shall remove the reason for which such provisional assessment has been made.

Provided that where upon receipt of the notice in Form No. 24, the dealer fails to remove the reason or reasons for which such provisional assessment has been made, within the date specified in such notice, the notice shall automatically be converted to a notice of demand after such date and no fresh notice of demand shall be required to be issued.

(3) The notice in Form No. 24 shall also specify the date, which shall not be less than fifteen days from the date so specified in sub-rule (1), by which the dealer shall pay the amount so assessed, interest determined and penalty imposed and the date by which the dealer shall produce a receipted copy of challan of appropriate Government treasury as a proof of payment of the said amount, in the event of conversion of Form No. 24 into a notice of demand.

Notice to the dealers for hearing for the purpose of assessment of tax under sub-section (1) of section 46 or sub-section (1) of section 48 and imposition of penalty under sub-section (2) of section 4.

**56.** (1) Where it appears necessary to the appropriate assessing authority to make an assessment under sub-section (1) of section 46 in respect of a dealer for a year or part of a year, comprising of period or periods, such assessing authority shall serve a notice in Form No. 25 upon a dealer directing him to appear before him in person or through his authorised agent on the date and at the time specified in such notice for compliance of the requirements of sub-rule(3) and sub-rule (4) for the purpose of assessment of tax in respect of the aforesaid period or periods and to prefer any objection against imposition of penalty under sub-section (2) of section 46.

(2) In the notice referred to in sub-rule (1), the date of hearing shall be fixed not less than twenty days from the date of service of such notice.

(3) Where it appears necessary to make assessment under sub-section (1) of section 48, the appropriate assessing authority shall serve a notice in Form No. 26 upon the dealer fixing the date of hearing not less than ten days from the date of service of such notice and directing him to appear before such assessing authority in person or through his authorised agent on the date and at the time specified in such notice for compliance of the requirements of sub-rule (3) and sub-rule (4) for the purpose of assessment of tax in respect of the period referred to in such notice.

(4) The appropriate assessing authority shall, in the notice referred to in sub-rule (1) or sub-rule (3), require the dealer-

- (a) to produce the books of account and other accounts referred to in section 63 in respect of the period under assessment;
- (b) to furnish documents required to be maintained and furnished under the provisions of the Act and rules made thereunder claiming input tax credit or exemption from payment of tax, or lower rate of tax payable by him or refund of tax;
- (c) to furnish registers, documents including those in the Form No. of electronic records or any other information relating to assessment of tax; and
- (d) to explain the books of account, other accounts, registers, documents or information referred to in clause (a), clause (b), or clause (c) on the date and at the time specified in the said notice.

(5) In addition to the accounts, registers and documents referred to in sub-rule (4), a dealer, if he so wishes, may produce such evidence or documents as he thinks necessary in support thereof, or to substantiate his claim preferred in his returns, or to support any

*The West Bengal Value Added Tax Rules, 2005*

objection he wishes to prefer.

Hearing of the dealer for assessment under section 46 or sub-section (1) of section 48 and passing of assessment orders.

**57.** (1) The appropriate assessing authority shall, while hearing a dealer on the date specified in the notice referred to in sub-rule (1) or sub-rule (3) of rule 56 or any date to which hearing is adjourned for making an assessment of tax payable by him-

- (a) consider the objection, including those to rebut the adverse findings, if any, made in the report of the audit, preferred by such dealer and examine the evidence produced in support thereof; and
- (b) examine the accounts, registers or documents including those in the form of electronic records, or any other evidence referred to in sub-rule (4) or sub-rule (5) of rule 56.

(2) In course of hearing of a dealer, the appropriate assessing authority may-

- (a) examine such accounts, registers or documents including those in the form of electronic records, which are required to be maintained by a dealer under the Act or rules made thereunder; or
- (b) call for such information or evidence from the dealer or any person as deemed necessary for such assessment; and
- (c) make such enquiry as is deemed fit for the purpose of such assessment.

(3) The appropriate assessing authority shall, after hearing the dealer in the manner referred to in sub-rule (1) or sub-rule (2) assess to the best of his judgement the amount of tax payable by a dealer in respect of a year comprising period or periods or part thereof, or in respect of any return period or periods, as the case may be, and impose penalty under sub-section (2) of section 46, if any, by an order in writing for reasons to be recorded therein.

*Ex parte* assessment order under section 46 or section 48.

**58.** In the event of default by a dealer to comply with the requirement of the notice referred to in sub-rule (1) or sub-rule (3) of rule 56 or sub-rule (1) of rule 75, as the case may be, the appropriate assessing authority may, to the best of his judgment make an *ex parte* assessment of tax payable by such dealer in respect of a year comprising period or periods or part thereof, or in respect of any return period or periods as the case may be, and pass an order of assessment, in writing, after recording reasons therein..

Demand notice under section 46 or sub-section (1) of section 48 for the amount of tax and penalty payable by the dealers.

**59.** (1) After an order of assessment is passed by the appropriate assessing authority under rule 57 or rule 58 in respect of a dealer, such authority shall serve a notice in Form No. 27 on such dealer directing him to make payment of the amount of tax and penalty, if any, due from such dealer by such date as may be specified in such notice:

Provided that, if the dealer is eligible for exemption, or deferment, or remission of payment of tax due after assessment, the appropriate assessing authority shall specify in the notice the amount of tax payable which is exempt or eligible for deferment or remission under clause (b), clause (a) or clause (c) of sub-section (1) of section 118, as the case may be, and the date on which such deferred tax shall be paid by such dealer in accordance with the provisions of clause (a) of sub-section (1) of section 116 or clause (a) of sub-section(1) of section 118, as the case may be.

(2) The date to be specified for payment by a dealer in the notice referred to in sub-rule (1) shall not be less than thirty days from the date of service of the notice:

*The West Bengal Value Added Tax Rules, 2005*

Provided that, where on account of delay in service of the notice in Form No. 27 the dealer is denied of the minimum time of thirty days for compliance with such notice, the notice will not become invalid but the dealer may, on application filed within ten days from the date of receipt of such notice, be allowed such further time as falls short of thirty days from the date of service of such notice.

(3) The notice referred to in sub-rule (2) shall also specify the date by which a dealer shall produce a receipted copy of challan of appropriate Government Treasury as a proof of payment of net tax and penalty, if any, made according to such notice.

(4) If after an order of assessment made under rule 57 or rule 58 in respect of a dealer, the amount of net tax and penalty payable, if any, is found to be less than the amount of tax paid by such dealer according to return in respect of the same period, the appropriate assessing authority shall serve a notice in Form No. 27 specifying the amount paid in excess, and allowing the refund under section 62, enclose a Refund Adjustment Order authorising the dealer to adjust the amount paid in excess against the amount payable according to the return which falls due subsequent to the date of receipt of the Refund Adjustment Order for the amount still remaining refundable or to adjust such excess payment against any amount due under the Act on the date of order of such assessment.

Provided that if the amount of refund exceeds twenty thousand rupees, the appropriate authority shall obtain prior approval of the Deputy Commissioner concerned who shall make his observation within fifteen days of receipt of the relevant proposal.

(5) A refund under sub-rule (4) to a registered dealer shall ordinarily be made through Refund Adjustment order:

Provided that where a dealer makes an application any time but ordinarily not later than thirty days from the date of receipt of the Refund Adjustment Order, for payment of the refundable amount otherwise than by way of Refund Adjustment Order on the ground that there shall be no such amount of tax payable by him against which the refundable amount may be adjusted and if the appropriate assessing authority is satisfied to that effect, the said authority may refund the said amount to the dealer accordingly by Refund Payment order (Cash) or by cheque.

Provided further that refund by Refund Payment Order (Cash), or by cheque, shall also be made when there is a permanent closure of business.

(6) The refund, thus made under section 62, shall be entered into a refund register in Form No. 41.

Assessment as per return under section 47.

**60.** Where a registered dealer is assessed under section 47 for any year or part of a year, information regarding such assessment shall be sent to him by the assessing officer within sixty days from the date, as referred to in sub-section (1) of section 48, after which no assessment can be made.

Manner and procedure for reopening of deemed assessment under sub-section (3) or sub-section (4) of section 47.

**61.** (1) Where the assessment in respect of any year or part of a year, as the case may be, of a registered dealer is deemed to have been made in accordance with the provisions of sub-section (1) of section 47, and where it appears to a Deputy Commissioner having jurisdiction in respect of such dealer to proceed under sub-section (3) of that section, he may issue a notice calling upon the dealer to show cause, if any, on a date fixed not less than fifteen days from the date of service of the notice, why the deemed assessment relating to such year shall not be reopened, and fresh assessment and proceedings shall not be started, in accordance with the provisions of that section.

*The West Bengal Value Added Tax Rules, 2005*

(2) Where an assessment in respect of any of part of a year of a registered dealer is deemed to have been made in accordance with the provisions of sub-section (1) of section 47 and where the dealer writes in accordance with the provisions of clause (a), or clause (b), as the case may be, of sub-section (4), of that section to a Deputy Commissioner having jurisdiction in respect of such dealer, he may issue a notice calling upon the dealer to produce on a date, not less than fifteen days from the date of service of the notice, specified in the notice such documents and evidence as may be deemed necessary to establish his contention that he has paid an amount of net tax, or interest, as the may be, in excess of what was payable by him in respect of any return period or periods relating to such year.

(3) After considering the cause, if any, shown by the registered dealer in pursuance of the notice referred to in sub-rule (1), or after considering the documents and evidence produced in pursuance of the notice referred to in sub-rule (2), as the case may be, the concerned Deputy Commissioner may reopen an assessment by passing an order in writing directing the appropriate assessing authority to make a fresh assessment under sub-section (1) of section 46 in respect of any year or part of a year for which the assessments have been deemed to have been made in accordance with the provisions of sub-section (1) of section 47 and he shall record briefly but clearly his reasons for such reopening and inform the dealer accordingly.

(4) On receipt of the order referred to in sub-rule (3), the appropriate assessing authority shall proceed to make fresh assessment in accordance with the provisions of sub-section (1) of section 46 and the rules made thereunder and the said authority shall make such assessments within such time as is provided in sub-section (3) or sub-section (4), as the case may be, of section 47.

**PART III****Determination of interest and payment of interest.**

Determination of interest payable for delayed payment or non-payment of net tax payable as per return furnished.

**62.** Where the appropriate assessing authority is satisfied, that a dealer is liable to pay interest under sub-section (1) of section 33 in respect of any period for default in making full payment by the prescribed date, of net tax according to the return furnished for that period, such authority shall determine under sub-section (1) of section 50, the interest payable for such period at any time after furnishing of such return but not later than the date of assessment under section 45, or section 46, or section 48, as the case may be.

Determination of interest payable for delayed payment or non-payment of net tax payable before assessment when no return has been furnished.

**63.** Where the appropriate assessing authority is satisfied-

- (a) that a dealer has failed to furnish a return under section 32, in respect of any period before the assessment under section 45, or section 46, or section 48 for such period; and
- (b) that on completion of such assessment, the said dealer has not paid full amount of net tax payable for such period by the prescribed date for furnishing the return,

and is liable to pay interest under sub-section(2) of section 33, in respect of such period, such authority shall determine under sub-section (1) of section 50 the interest payable at the time of assessment under section 45, or section 46, or section 48 as the case may be, for such period.

*The West Bengal Value Added Tax Rules, 2005*

Determination of interest payable for delay or default in reversing input tax credit.

**64.** Where appropriate assessing authority is satisfied, that a dealer is liable to pay interest under sub-section (3) of section 33 in respect of any period for delay or default in reversing input tax credit, such authority shall determine under sub-section (1) of section 50, the interest payable for such period at any time not later than the date of assessment under section 45, or section 46.

Determination of interest payable by a dealer for delayed payment or non-payment of assessed amount of tax.

**65.** Where it appears to the appropriate assessing authority that a dealer is liable to pay interest under sub-section (1) of section 34 in respect of any period or periods of assessment under section 45, or section 46, or section 48 for default in making full amount of tax due from such dealer according to notice referred to in section 45, section 46, or section 48 in respect of such period or periods by the date specified in the notice, such assessing authority shall, immediately after full payment of such tax or commencement of the proceedings under section 55, whichever is earlier, determine under sub-section (1) of section 50 the amount of interest payable by such dealer.

Determination of interest payable by dealer for delayed or non-payment of deferred tax that became payable.

**66.** Where it appears to the appropriate assessing authority that a dealer is liable to pay interest in respect of any period or periods for default in making full payment of tax deferred under clause (a) of sub-section (1) of section 118, in the manner and by the date, prescribed under the said provisions and rules laid down in Chapter XV of the rules, such assessing authority shall, immediately after full payment of such tax for such period or periods, or commencement of the proceedings under section 55, whichever is earlier, determine under sub-section (1) of section 50 the amount of interest payable by such dealer.

Notice of demand for payment of interest by dealers.

**67.** (1) After determining the amount of interest payable by a dealer –

- (a) where it is required to issue a notice in Form No. 24, the appropriate assessing authority shall serve upon such dealer a notice in such form directing him to pay the amount of interest payable by him by the date specified in such notice and he shall also fix a date on which the dealer shall produce the receipted challan in proof of such payment.
- (b) where it is required to issue a notice in Form No. 27, the appropriate assessing authority shall serve upon such dealer a notice in such Form directing him to pay the amount of interest payable by him by the date specified in such notice and he shall also fix a date on which the dealer shall produce the receipted challan in proof of such payment.

(2) The appropriate assessing authority shall fix a date not less than, thirty days from the date of service of the notice in Form No. 27 or, fifteen days from the date specified in the notice in Form No. 24, after which the said Form No. 24 will be converted into a notice of demand, for payment of interest payable by a dealer according to such notice. :

Provided that, where on account of delay in service of the notice in Form No. 27, the dealer is denied of the minimum time of thirty days for compliance with such notice, he may, on application filed within ten days from the date of receipt of such notice, be allowed such further time as falls short of thirty days from the date of service of such notice.

Manner of payment of interest upon rectification.

**68.** Where, upon rectification of the amount of interest under sub-section (1) of section 51, it appears to the appropriate assessing authority that an amount of such interest in addition to that he has already paid, if any, is due from him such assessing authority shall serve upon such dealer a notice in Form No. 24 or Form No. 27, as the case may be, directing him to pay such amount of interest into the appropriate Government Treasury by the date specified in such notice:

*The West Bengal Value Added Tax Rules, 2005*

(2) The appropriate assessing authority shall fix a date not less than thirty days from the date of issue of such notice for payment of interest referred to in sub-rule (1).

(3) A copy of the receipted challan as proof of payment of such interest shall be furnished by the dealer to the appropriate assessing authority by the date specified in such notice.

Payment of the modified amount of tax, interest and penalty due from a dealer.

**69.** Where any amount of tax, interest or penalty due from a dealer proceedings for the recovery of which have not been commenced under section 55, is modified in consequence of an order passed on re-assessment, re-determination, appeal, review or revision, the appropriate assessing authority shall serve upon such dealer, a notice in Form No. 28 specifying therein the modified amount of tax, penalty or interest remaining due from him on the date of such order, the date by which payment of such amount remaining due is required to be made by him and the date by which a receipted copy of challan as proof of payment of such amount is to be furnished to the assessing authority:

Provided that where the dealer fails to deposit the modified amount by the date specified in the notice in Form No. 28, the appropriate assessing authority shall, immediately after full payment of such tax or commencement of the proceedings under section 55, whichever is earlier, determine under sub-section (1) of section 50, the amount of interest payable by such dealer in the manner laid down in rule 70:

Provided further that where upon modification, an excess amount of tax, interest or penalty is found to have been paid by the dealer, then it will be refunded in the manner provided in rule 79.

Payment of tax assessed, penalty imposed and interest determined or rectified.

**70.** (1) The dealer shall pay the amount of, tax so assessed and penalty imposed under section 45 or section 46 or section 48, or interest determined or rectified under section 50 or section 51, as the case may be, in the manner as provided in rule 43.

(2) The dealer liable to pay the interest determined shall, pay into the appropriate Government Treasury, the amount of interest payable by, or due from him, immediately after payment of such tax for which the payment of interest arises.

(3) The interest under sub-rule (2) shall be payable in respect of the returns, the prescribed dates for furnishing of which under sub-section (1) of section 32 are the dates subsequent to the appointed day.

Copy of certain orders to be sent to the dealers, casual dealers, etc. by the assessing authority.

**71.** A copy of order passed under section 15, sub-section (4) of section 23, section 46, section 48, section 50, section 65, section 77, section 96, as the case may be, in respect of any dealer, casual dealer, transporter, carrier or transporting agent, owner or lessee or occupier of a warehouse, person or owner of goods shall be sent to such dealer, casual dealer, transporter, carrier or transporting agent, owner or lessee or occupier of a warehouse, person or owner of goods by the authority who passes such order along with the relevant notice required to be served upon him pursuant to such order payment of tax, penalty or interest, as the case may be.

Manner of obtaining copy of certain orders by dealer on application.

**72.** If a copy of an order passed under any of the provisions of the Act or rules made thereunder including an additional copy of those referred to in rule 71 is required by a dealer, casual dealer, transporter, carrier or transporting agent, owner or lessee or occupier of a warehouse, person or owner of goods, a copy of such order shall, on application, be obtained from the appropriate authority who passes such order.

Preservation of assessment records.

**73.** (1) All the papers relevant to the making of any assessment including determination of interest, imposition of penalty and refund of tax, interest or penalty in respect of any particular dealer, casual dealer, owner of lessee or occupier of a warehouse, person or

*The West Bengal Value Added Tax Rules, 2005*

owner of goods, as the case may be, shall be kept together and shall form the assessment case records.

(2) The Assessment case records referred to in sub-rule (1), shall be preserved by the appropriate authority for twelve years or till such periods as such case records may be required for final disposal of any appeal, review, revision or reference under the Act or for final disposal of any case pending before any Court or Tribunal or for making any refund or recovery of any amount of tax, interest or penalty.

**PART IV****Scrutiny and assessment of tax payable by a casual dealer.**

Scrutiny of statements and documents furnished by a casual dealer.

**74.** (1) The appropriate Assistant Commissioner, or Sales Tax Officer, as may be authorised by the Commissioner in this behalf, shall scrutinize the statements and documents furnished by a casual dealer under sub-section (1) of section 44A and if any mistake is detected upon such scrutiny, the Assistant Commissioner, or Sales Tax Officer, shall serve a notice in Form No. 29 upon the casual dealer concerned directing him to rectify the same or to pay the amount of tax in deficit and to produce the receipted copy of challan or challans before such Sales Tax Officer within the date specified in the said notice:

Provided that if the casual dealer is found to have paid tax or interest under sub-section (3) of section 44A in excess of the amount payable according to such return, the appropriate officer shall inform the same to the dealer by sending a notice within one month of completion of such scrutiny.

(2) If upon receipt of the notice referred to in the sub-rule (1), the casual dealer complies with the direction made in such notice and furnishes proof of such compliance including furnishing of a copy of the receipted challan, the Assistant Commissioner, or Sales Tax Officer, shall make a record of the same and close the scrutiny.

(3) If the casual dealer, upon receipt of the notice referred to in the sub-rule (1), does not comply with such directions or express his disagreement in writing adducing reasons for such disagreement with the directions made in such notice, the Assistant Commissioner, or Sales Tax Officer, unless he accepts such reasons as correct and justified, shall either refer the matter to the assessing officer for initiation of assessment proceeding under sub-section (2) of section 48 in respect of such casual dealer, or initiate such assessment proceeding, if he is so authorised by the Commissioner:

Provided that where the aforesaid authority is satisfied with the reasons adduced by the casual dealer, he shall make a record of the same and close the scrutiny.

Assessment of tax payable by casual dealers on sales and purchases and payment of such tax.

**75.** (1) If upon information or otherwise, the appropriate Assistant Commissioner, or Sales Tax Officer, as may be authorised by the Commissioner in this behalf (hereinafter referred to in this rule as the authorised officer), has reasons to believe that a casual dealer is liable to pay tax under section 15 on sale or purchase made by him in West Bengal and has not furnished or has furnished incorrect, statements and documents under section 30F, such authorised officer shall issue a notice in Form No. 30 to the casual dealer directing him to appear in person or through his agent on the date and time specified in the notice for the purpose of assessment of such tax under sub-section (2) of section 48 in the manner referred to in sub-rule (2).

(2) In determining the amount of tax payable by the casual dealer, the authorised officer shall take into consideration objections, if any, preferred by such casual dealer, or his agent or authorised representative and also the sale bill, cash memo, purchase bill,

*The West Bengal Value Added Tax Rules, 2005*

challan, consignment note or such evidence as may be available in respect of goods sold or purchased by him.

(3) The authorised officer shall, after determination of tax due referred to in sub-rule (1), serve upon a casual dealer, or representative who appears at the time of determination of such tax, a notice in Form No. 31 and fix a date for payment of such tax due not less than seven days from the date of service of such notice.

(4) The amount of tax due according to the notice in Form No. 31 shall be paid by the casual dealer by the date specified in such notice in the manner directed in the notice.

(5) If any refund arises from the order of determination of tax under sub-rule (1), the authorised Officer shall send a Refund Payment Order (cash) or cheque for the refundable amount to such casual dealer along with the notice in Form No. 31 in the manner as provided in rule 79.

(6) If the casual dealer fails pay the amount of tax determined by the time as directed in Form No. 31 as referred to in sub-rule (4) such amount shall be recoverable in accordance with the provisions of section 55.

**PART V****Refund of tax**

Refund of tax under clause (a) of section 61.

**76. Refund of tax under clause (a) or clause (aa) or clause (ab) of section 61.** – (1) Where a registered dealer as referred to in section 61 has sought for –

- (a) the refund of the amount of tax realised or realisable from him by another registered dealer under clause (a) of sub-section (1) of section 61; or
- (b) the refund of the excess amount of net tax credit over output tax under clause (aa) of sub-section (1) of section 61; or
- (c) the refund of such per centum of input tax credit available during such return period referred to as 'A' in sub-section (17) of section 22 after adjustment of reverse credit, if any, as corresponds to all sales of goods in the course of export out of India within the meaning of section 5 of the Central Sales Tax Act, 1956 (74 of 1956), to total sales in the return period under clause (ab) of sub-section (1) of section 61,

refund to the extent of ninety per centum of the amount arising under clause (a), or clause (aa), or clause (ab) of sub-section (1) of section 61, shall be made to such dealer within making any prior assessment subject to the conditions and restrictions laid down in sub-rule (2) to sub-rule (10).

(2) The registered dealer shall, after submission of return along with receipted challan or challans evidencing full payment of net tax, interest, and late fee according to such return for any period under the Act and under the Central Sales Tax Act, 1956 (74 of 1956), make an application in Form 31A either under digital signature or without any digital signature, electronically through the web site, [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in) of the Commercial Taxes Directorate, to the Commissioner, within three months from the date of submission of such return, or subject to the satisfaction of the Commissioner, or the Additional Commissioner, as may be authorised by the Commissioner (hereinafter

*The West Bengal Value Added Tax Rules, 2005*

referred to as the refund sanctioning authority for the purpose of this rule) within such further time not exceeding four months from the date of submission of such return as may be allowed by such authority, for refund of ninety per centum of the amount arising under clause (a), or clause (aa), or clause (ab), as the case may be, of sub-section (1) of section 61 during the return period for which such refund has been claimed by him on the basis of statements and declarations in Form 32, Form 35, Form 36, Form 37, as applicable :

Provided that in the case of sales made by the registered dealer in the course of export out of the territory of India within the meaning of sub-section (1) of section 5 of the Central Sales Tax Act, 1956 (74 of 1956), the registered dealer shall be in possession of the following documents and such documents may, on demand by the refund sanctioning authority, be produced before him :—

- (a) a copy of the contract or order for export of goods out of the territory of India;
- (b) a copy of the Customs Clearance Certificate;
- (c) a copy of tax invoice, invoice, cash memo or bill issued to the purchaser;
- (d) transport documents i.e. Bill of lading, Airway Bill, or a like document; and
- (e) other relevant documents evidencing such export.

(2A) The registered dealer who has made an application electronically in Form 31A under sub-rule (2) in respect of a return period shall, immediately after making such application, transmit electronically the followings, alongwith the application in Form 31A:—

- (a) Form 32,
- (b) a statement of computation of the amount, claimed by him in the application for refund to be refundable to him in the following proforma :—

**STATEMENT OF COMPUTATION OF THE REFUNDABLE AMOUNT**

By .....(name of the dealer) Registration Certificate No. ....in respect of the period .....

1. Input tax credit during the period (as certified by the Chartered Accountant or the Cost Accountant)
2. Less : Output tax.
3. Less Reverse Credit, if any
4. Excess input tax credit claimed as refund
5. Ninety *per centum* of the excess input tax credit claimed as refund in Form 31A.

The above statement is true and correct to the best of my knowledge and belief.

Signature with the date and status  
(Proprietor/Partner/Karta, HUF/Principal  
Officer/Trustee/President/General Secretary)

*The West Bengal Value Added Tax Rules, 2005*

- (c) a statement of purchases, pertaining to the refund in the following proforma :-

**Statement of purchase pertaining to the refund under clause (a), clause (aa), or clause (ab), of sub-section (1) of section 61**

In respect of the return period .....

Sl. No.	Certificate of registration No. Of the seller	Name of the seller	Description of goods sold by the seller	Serial No. and date of tax invoice issued by the seller	Tax paid or payable to the seller by dealer claiming refund on tax paid on purchase of goods by him	Amount of purchase/ portion of amount of purchase related to claim for refund (furnish information only where segregation is possible)	Tax involved on the amount of purchase/ portion of the amount of purchase as mentioned in col (7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Signature with the date and status  
(Proprietor/Partner/Karta, HUF/Principal  
Officer/Trustee/President/General Secretary)

- (d) an application for condonation of delay in making application for refund in Form 31A, if the application has been made after the expiry of the period of three months from the date of submission of return.

(2B) The dealer shall, within fifteen days from the date of completion of the electronic transmission, required under sub-rule (2) and sub-rule (2A), of Form 31A and the documents referred to in sub-rule (2A), submit those documents in paper form, duly filled in, signed and authenticated by him, to the refund sanctioning authority, either in person or by speed post by way of generating paper form of those documents electronically after transmission of those documents under sub-rule (2) and sub-rule (2A). He shall also submit the following along with the paper form of the above documents :

- Form 35, Form 36, Form 37, as the case may be;
- a copy of the return certified by him to be the true copy of the return furnished by him in respect of the quarter for which refund has been sought;
- a certificate from a Chartered Accountant or a Cost Accountant certifying the amount of purchase and the amount of sales and the correctness of the claim of refund made in Form 31A;
- a copy of the receipt received by the dealer, electronically acknowledging the receipt of document transmitted electronically under sub-rule (2) and sub-rule (2A).

*The West Bengal Value Added Tax Rules, 2005*

(2C) The application for refund in Form 31A shall be deemed to have been received under this rule on the date on which the application in Form 31A in paper form accompanied by the paper form of the documents referred to in sub-rule (2A) and by the documents referred to in sub-rule (2B) are received by the authority.

(2CC) Where under any clause other than the clause (e) of sub-section (1) of section 46 in respect of such return period assessment proceedings have been initiated under that section, the registered dealer shall not be entitled to refund under this rule in respect of such return period.

(2D) The amount which is, prima facie, found admissible for refund in accordance with the provision of sub-rule (3)(c) the application of refund made by the registered dealer, shall not be refunded to him unless such dealer furnishes by the date specified in the notice in Form 37B, served upon him under sub-rule (3)(c), an indemnity bond for such sum as has been claimed in the application for refund in the Form appended to this sub-rule to the authority making the refund under sub-rule (3A):-

## INDEMNITY BOND

KNOW ALL MEN by these presents that –

I/We.....son of ..... registered dealer under the West Bengal Value Added Tax Act, 2003 and holding the Certificate of Registration No. ...., dated ....., or

We/M/s..... a firm/a company registered under the laws of India and having its registered office at ....., registered dealers under the West Bengal Value Added Tax Act, 2003 and holding the Certificate of Registration No. ...., dated ....., is/are held and firmly bound unto the Governor of West Bengal (hereinafter referred to as the Governor) in sum of ..... (rupees .....) well and truly to be paid to the Government on demand and without demur for which to be well and truly made and for that purpose, I/we, the undersigned, bind myself/ourselves and my/our heirs, executors, administrators, legal representatives, my/our successors and assigns and the person for the time being having the control over my/our assets and affairs.

Signed this ..... day of ..... Two Thousand .....

WHEREAS sub-rule (2D) of rule 76 of the West Bengal Value Added Tax Rules, 2005, requires that in the event of refund in accordance with the provision of sub-rule (3A) or sub-rule (3C) in respect of the application of refund made by the undersigned to the Government of West Bengal of Rs.....(rupees) shall be secured by a bond in terms hereinafter contained;

*The West Bengal Value Added Tax Rules, 2005*

Now the condition of this above-written bond or obligation is such that if the undersigned or his/their heirs, executors, administrators, legal representatives, successors and assigns or the person for the time being having the control over his/their assets and affairs shall repay or cause to be repaid the sum of Rs..... (rupees.....) in the event of loss suffered by the Government as a result of false or incorrect statements, declarations and documents furnished or produced by the undersigned and in such event the bond or obligation shall be void and stand automatically cancelled, otherwise the same shall remain in full force and virtue.

Signed by the above named registered dealer

In the presence of

1. ....
2. .... (Signature of registered dealer)

Accepted for an behalf of the Governor of West Bengal

In presence of :

1. ....
2. .... (Name and designation of the Officer)

(2E) If the dealer fails to furnish the required documents referred to in sub-rule (2A) and in sub-rule (2B) or if the application is not in order, the refund sanctioning authority shall serve a notice on the dealer asking him to furnish those documents or to remove the defect within fifteen days from the receipt of the notice.

(2F) If the dealer complies with the terms of the notice issued under sub-rule (2E), the application for refund in Form 31A shall be deemed to have been received under this rule on the date on which the dealer furnishes the required documents or removes the defect in the application and thereafter the application for refund will be entertained.

(2G) If the dealer does not comply with the terms of the notice issued under sub-rule (2E), the application shall be rejected by the refund sanctioning authority referred to in sub-rule (2) and the dealer shall be informed of such rejection.

(3) (a) The refund sanctioning authority shall, after receiving the application for refund in Form 31A, send one copy of such application along with all the documents furnished in accordance with the provisions of sub-rule (2B) to the appropriate assessing authority and the appropriate assessing authority shall, on receipt of such copy of application, cause an enquiry to ascertain as to whether the applicant for refund is in possession of documents connected with the refund and shall return those documents with his report containing any fact pertaining to refund and a fact whether the applicant for refund is in possession of documents connected with the refund.

*The West Bengal Value Added Tax Rules, 2005*

(b) The appropriate assessing authority shall send a copy of the return, certified by him to be the true copy of the return which has been furnished by the dealer and in respect of which the application for refund is made by such dealer and also report as to whether the dealer has paid full tax, interest and late fee payable according to the return in respect of the return period for which the instant application for refund in Form 31A has been made by the dealer and whether the dealer has in the meantime defaulted in making payment of tax, interest, late fee and penalty payable by him or due from him or whether any assessments proceedings under any of the clauses other than clause (e) of sub-section (1) of section 46 in respect of the return period for which the instant application for refund has already been initiated.

(c) If the application for refund in Form 31A made by the dealer together with the documents referred to in sub-rule (2B) are properly filled in and the refund sanctioning authority, upon preliminary examination of those documents, the application for refund, copy of the return certified by the appropriate assessing authority to be true copy of the return and the reports furnished by the appropriate assessing authority under sub-rule (3)(a) and sub-rule (3)(b), is prima facie satisfied that claim of refund is admissible, he shall serve a notice in Form 37B upon the applicant informing him that ninety *per centum* of the amount of refund claimed by him in the application or ninety *per centum* of such amount less than the amount claimed by him in the application for refund to be refundable to him, shall be refunded to him forthwith by Refund Adjustment Order or Refund Payment Order or by cheque, or by National Electronic Funds Transfer, upon furnishing by him, in accordance with the provisions of sub-rule (2D), an indemnity bond by the date specified in the said notice or by the date as extended by an order, in writing, by the refund sanctioning authority upon prayer by the applicant for refund for extension of time for furnishing the said indemnity bond :

Provided that the date to be specified for furnishing the indemnity bond by the applicant in the notice referred to in this sub-rule shall not be less than seven days from the date of service of the notice :

Provided further that the Additional Commissioner who is the refund sanctioning authority, shall before serving a notice in Form 37B upon the applicant for refund, send all records which have been examined by him under this sub-rule and also his observation of the amount which is prima facie found admissible by him to be refundable to the Commissioner for obtaining his approval for the refund and where the Commissioner accords his approval for the said refund, the refund sanctioning authority shall, thereafter, proceed to serve the notice in Form 37B upon the applicant :

*The West Bengal Value Added Tax Rules, 2005*

Provided also that where the Commissioner has returned those records with the direction to make examination or re-examination of certain documents in the manner as laid down in this sub-rule, the refund sanctioning authority shall act according to such direction and re-determine the amount which is to be refunded to the dealer and thereafter, obtain the approval of the Commissioner in the manner laid down in the second proviso before proceeding to serve the notice in Form 37B upon the applicant.

(3A) Where the dealer who has been served with a notice in Form 37B, issued under sub-rule (3)(c), furnishes the indemnity bond pursuant to the said notice on or before the date as specified in the said notice or such date as extended by the refund sanctioning authority under sub-rule (3)(c), the refund sanctioning authority shall, within thirty working days from the date of receipt of the application for refund, pass an order for making refund to such dealer ninety per centum of the amount of refund claimed by him in the application or of such admissible amount, and issue Form 37C enclosing therewith the Refund Adjustment Order or Refund Payment Order (Cash) or the cheques and one copy of the Form 37C shall be sent to the appropriate assessing authority :

Provided that where, as declared in the application for refund in Form 31A, any amount of tax, interest, late fee or penalty is payable by, or due from, such dealer in accordance with the declaration made in the application for refund in Form 31A, the refund sanctioning authority shall first issue Refund Adjustment Order in favour of the dealer authorising such dealer to adjust the amount shown to have been paid in excess in the Refund Adjustment Order against the amount or amounts of tax, interest, late fee and penalty payable by, or due from, him and thereupon, if any amount still remains refundable, the refund sanctioning authority shall issue Refund Payment Order (Cash) or cheque in favour of the dealer :

Provided further that where no amount of tax, interest, late fee or penalty is payable by or due from the dealer, the said authority shall issue Refund Payment Order (Cash) or cheque for the full amount to be refunded as per the order of refund made under this sub-rule :

Provided also that where such dealer makes an application any time within thirty days from the date of receipt of the Refund Adjustment Order for payment of the refundable amount otherwise than by way of such Refund Adjustment Order on the ground that there is or are no amount of tax, interest, late fee or penalty payable by, or due from, him against which the refundable amount may be adjusted and if the refund sanctioning authority is satisfied to that effect, the said authority may refund the said amount or amounts to the dealer through National Electronic Funds Transfer :

*The West Bengal Value Added Tax Rules, 2005*

Provided also that where the applicant to whom a notice has been served in Form 37B, does not furnish the indemnity bond within the date specified in the said notice or such further time but not exceeding thirty days from the date specified in the said notice, as may be allowed by the refund sanctioning authority, his application for refund shall be rejected with the reason recorded in writing and he shall be informed of such rejection by issuing a notice in Form 37C within ten days from the expiry of the date specified in the notice in Form 37B.

(3B) After the refund is made under sub-rule (3A), the applications for refund alongwith all documents furnished by the dealer and also other documents connected with the proceedings for refund lying with the refund sanctioning authority shall be transferred to the appropriate assessing authority or such other authority as the Commissioner may authorise, for assessment under clause (e) of sub-section (1) of section 46 and the refund so made under sub-rule (3A) shall be subject to the result of such assessment in which the amount refunded under sub-rule (3A) shall be taken into account.

(3C) If, after assessment under sub-section (1) of section 46, no amount is determined to be refundable or the amount of refund determined to be refundable is less than the amount which has already been refunded to the dealer under sub-rule (3A), the said authority shall demand the amount so refunded under sub-rule (3A) by way of assessment.

(3D) \* \*

(4) \* \*

(5) Where the claim for refund upon preliminary examination under sub-rule (3)(c) is found inadmissible, the refund sanctioning authority shall issue a notice to the applicant asking him to show cause as to why the application for refund shall not be rejected and if the refund sanctioning authority is not satisfied with the reasons adduced by the applicant, he shall, within thirty working days from the receipt of the application for refund, reject the application for refund made under sub-rule (2) and inform the applicant of such rejection.

(6) The applicant shall follow uniform pattern and accepted principles of accounting in respect of the claims of refunds, with appropriate modifications or adjustments, if any, on the basis of findings of the Commissioner with regard to the disposal of earlier application or applications referred to in sub-rule (2).

*The West Bengal Value Added Tax Rules, 2005*

(7) If information furnished by a registered dealer in any document referred to in sub-rule (2) is found to be incorrect or if the claim of refund of excess amount of net tax credit over output tax for any return period for which an application for refund has been submitted by him under this rule, is found to be in excess of the admissible amount by more than ten per centum for that return period, the registered dealer shall not be eligible to get refund not exceeding fifty per centum of the amount arising under clause (a), or clause (aa), or clause (ab), of sub-section (1) of section 61 for the next eight return periods.

(7A) Notwithstanding anything contained in this rule, where the refund sanctioning authority is satisfied that for certain reasons the refund of the amount claimed by the applicant in the application for refund to be refundable to him or such amount less than the amount claimed by the applicant in the application for refund to be refundable to him, is to be withheld for certain period of time as he deems fit, he may do so after obtaining the approval of the Commissioner for withholding the refund for certain period of time.

(7B) Where the refund sanctioning authority withholds the refund for a certain period of time, he shall inform the dealer of the reasons for which the refund has been withheld for a certain period of time.

(7C) Where a dealer has made application for refund in Form 31A under any of the sub-sections of section 61 in respect of any return period of a year under this rule, he has to make application for refund under this rule for all subsequent return periods of the said year, provided refund arises for those return periods.

(8) The refund thus made under clause (a) or clause (aa) or clause (ab), of section 61 shall be entered into a refund register in Form 38A.

(9) Where a registered dealer revises the return in respect of a return period in accordance with the provisions of sub-section (3) of section 32 after making of application for refund in respect of the said return period and the revised return shows greater amount of refund than what has been claimed by him in the original return, such excess amount shall be refunded to him by way of making assessment under sub-section (1) of section 46.

(10) All applications for refund under section 61 for which refund has already been granted under sub-rule (3A) before the day this rule comes into force, shall stand transferred to the appropriate assessing authority or such authority as the Commissioner authorises to act as the appropriate assessing authority for the purpose of determining the actual amount refundable to the dealer in course of making assessment of net tax under clause (e) of sub-section (1) of section 46.

Refund under clause (b) of section 61 of tax on sales of goods to the diplomatic missions.

**77.** (1) Where a diplomatic mission or an office of any diplomatic mission in West Bengal specified in column (2) of the Table below for the purpose referred to in column (3) of the said Table, purchases goods from any registered dealer in West Bengal, such diplomatic mission or office of the diplomatic mission may claim refund of the amount of tax charged by the selling dealer in tax invoice under the West Bengal Value Added Tax Act, 2003 :-

*The West Bengal Value Added Tax Rules, 2005***Table**

Sl.No.	Name of the diplomat or diplomatic mission	Purpose.
(1)	(2)	(3)
1.	The Deputy High Commissioner for the United Kingdom stationed in India.	Official use
2.	The Deputy High Commissioner for the Peoples' Republic of Bangladesh and his diplomatic officers.	Official use and Personal use.
3.	The officers of the Consulate of the United States of America in Kolkata.	Official use.
4.	The Consul General of the United States of America in Kolkata and his consular officers.	Personal use.
5.	The Consulate of Russia in Kolkata.	Official use.
6.	The Consul General of Russia in Kolkata and his consular Officers.	Personal use.
7.	The Consulate of Germany in Kolkata.	Official use.
8.	The Consul General of Germany and his consular officers.	Personal use.
9.	The Consulate of Japan in Kolkata.	Official use.
10.	The Consul General of Japan and his consular officers.	Personal use.
11.	The Consulate of Italy in Kolkata.	Official use.
12.	The Consul General of Italy and his consular officers.	Personal use.
13.	The Embassy of Switzerland in India.	Official use.
14.	The Diplomats of the Embassy of Switzerland in India.	Personal use
15.	The Consulate of France in Kolkata.	Official use
16.	The Royal Thai Consulate-General in Kolkata.	Official use
17.	The Consulate of Nepal in Kolkata.	Official use and personal use
18.	The Consulate of Bhutan in Kolkata.	Official use and personal use

(2) For claiming refund of tax under clause (b) of section 61, an application in Form No. 39 duly signed by the appropriate authority or the authorised officer of diplomatic mission or office of the diplomatic mission specified under sub-rule (1) is to be filed before the Commissioner or person authorised on this behalf, ordinarily within three months from the date of purchase of such goods along with the tax invoice or tax invoices in original and a set of photocopy thereof.

(3) The Commissioner or person authorised on this behalf shall make the refund of the amount of tax by issuing Refund Payment Order (Cash) or by cheque immediately after the application under sub-rule (2) is filed.

*The West Bengal Value Added Tax Rules, 2005*

(4) The original tax invoice or invoices shall be endorsed by the Commissioner or person the officer authorised by him, making the refund, in red ink to show that the tax has been refunded against such tax invoice or tax invoices and return the same to the applicant along with Refund Payment Order (Cash) or cheque and the photocopies shall be duly authenticated by the Commissioner or such officer making the refund and kept for record.

(5) The refund thus made under section 61, shall be entered into a refund register in Form No. 38.

Refund under clause (c) of section 61 of tax paid or payable by the agencies of the United Nations on purchases of goods made in West Bengal.

**78.** (1) Where regional offices of the following organisations and specified agencies of the United Nations in West Bengal, purchase goods from any registered dealer in West Bengal for their official use, such organizations and specified agencies may claim refund of the amount of tax charged by the selling dealer in tax invoice under the West Bengal Value Added Tax Act, 2003:-

- (a) United Nations Development Programme,
- (b) World Health Organisation,
- (c) International Labour Organisation,
- (d) United Nations Children's Fund,
- (e) Food and Agriculture Organisation,
- (f) World Food Programme,
- (g) United Nations Educational, Scientific and Cultural Organisation,
- (h) United Nations Population Fund,
- (i) United Nations Information Centre,
- (j) United Nations Industrial Development Organisation,
- (k) United Nations Aids, and
- (l) United Nations Drugs Programme:

(2) For claiming refund of tax under clause (c) of section 61 of the Act, an application in Form No. 40 duly signed by the appropriate authority or the authorised officer of the organisation or agency specified under sub-rule (1) is to be filed before the Commissioner or person authorised on this behalf, ordinarily within three months from the date of purchase of such goods along with the tax invoice or tax invoices in original and a set of photocopy thereof.

(3) The Commissioner or person authorised on this behalf, shall make the refund of the amount of tax by issuing Refund Payment Order (Cash) or cheque immediately after filing of application under sub-rule (2).

(4) The original tax invoice or invoices shall be endorsed by the Commissioner or the officer authorised by him making the refund, in red ink to show that the tax has been refunded against such tax invoice or tax invoices and return to the applicant along with Refund Payment Order (Cash) or cheque and the photocopies shall be duly authenticated by the Commissioner or such officer person making the refund and kept for record.

(5) The refund thus made under section 61, shall be entered into a refund register in Form No. 38.

*The West Bengal Value Added Tax Rules, 2005*

Refund under section 62 of tax to registered dealer, or casual dealer.

**79.** (1) Save and except refund under rule 80, rule 81 and rule 82, no other refund under section 62 of the Act shall be allowed to a dealer or a casual dealer without making assessment of him for the relevant period.

(2) The refund under section 62, shall be made as per conditions and in the manner prescribed in the sub-rule (4), sub-rule (5), and sub-rule (6) of rule 59 and shall be entered into a refund register in Form No. 41.

**79A. Refund under sub-section (8A) of section 22.** – (1) Where a dealer enjoying deferment of payment of tax under clause (a), or tax holiday under clause (b), or remission of payment of tax under clause (c), of sub-section (1) of section 118, exercises option under sub-section (8A) of section 22 seeking refund of seventy five per centum of the accumulated input tax credit or input tax rebate in respect of any quarter of a year, such refund shall be given to him without making any prior assessment subject to the provision of sub-rule (2).

(2) The registered dealer shall, after submission of original returns along with receipted challans evidencing full payment of net tax, interest, and late fee according to such return for any return period under the Act and under the Central Sales Tax Act, 1956 make an application in Form 33 electronically to the web site, [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in) of the Commercial Taxes Directorate, to the Commissioner, within three months from the date of submission of such return, or subject to the satisfaction of the Commissioner, or the Additional Commissioner, as may be authorised by the Commissioner (hereinafter referred to as the refund sanctioning authority for the purpose of this rule) within such further time not exceeding four months from the date of submission of such return as may be allowed by such authority, for refund of ninety per centum of seventy five per centum of the accumulated input tax credit or input tax rebate arising during such return period comprising the quarter of any year.

(2A) The registered dealer who has made an application electronically in Form 33 under sub-rule (2) shall immediately after making such application, transmit electronically the following along with the application in Form 33 :

- (a) a statement of computation of the amount, claimed by him in the application for refund to be refundable to him in the following proforma :-

STATEMENT OF COMPUTATION OF THE REFUNDABLE AMOUNT BY .....  
 ..... (name of the dealer) Registration Certificate No. ....  
 in respect of the period.....

1. (a) Output tax during the quarter
  - (b) Output tax deferred/remitted/exempted u/s. 118(1)(a)/(b)/(c)
  - (c) Output tax payable, if any
2. (a) Total input tax credit during the quarter (as certified by the Chartered Accountant or the Cost Accountant)
  - (b) Input tax credit in respect of the unit enjoying deferment/remission/tax holiday under section 118
3. Seventy-five per centum of the accumulated input tax credit or input tax rebate in respect of the quarter
4. Ninety per centum of the amount, referred to in serial no. (3) above, claimed as refund

The above statement is true and correct to the best of my knowledge and belief.

Signature with the date and status  
 (Proprietor/Partner/Karta, HUF/Principal  
 Officer/Trustee/President/General Secretary)

*The West Bengal Value Added Tax Rules, 2005*

(b) a statement of purchases, pertaining to the refund in the following proforma :-

**STATEMENT OF PURCHASE PERTAINING TO THE REFUND UNDER SUB-SECTION (8A) OF SECTION 22**

BY ..... (name of the dealer) Registration Certificate No..... IN RESPECT OF THE RETURN PERIOD .....

Sl. No.	Certificate of registration No. Of the seller	Name of the seller	Description of goods sold by the seller	Serial No. and date of tax invoice issued by the seller	Tax paid or payable to the seller by dealer claiming refund on tax paid on purchase of goods by him	Amount of purchase/ portion of amount of purchase related to claim for refund (furnish information only where segregation is possible)	Tax involved on the amount of purchase/portion of the amount of purchase as mentioned in col (7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Signature with the date and status  
(Proprietor/Partner/Karta, HUF/Principal Officer/Trustee/President/General Secretary)

(c) an option in the following proforma :-

**FORM OF OPTION**

\*I/We ..... (Proprietor/Partnet/.....) carrying on business under the trade name ..... /on behalf of ..... (Company/HUF/ .....) hereby opt to forego refund of the twenty-five per centum of the accumulated input tax credit or input tax rebate under sub-section (8A) of section 22 of the West Bengal Value Added Tax Act, 2003, amounting to Rs. .... (in figures) Rupees ..... (in words) in respect of the quarter ending on .....

Signature with the date and status  
(Proprietor/Partner/Karta, HUF/Principal Officer/Trustee/President/General Secretary)

*The West Bengal Value Added Tax Rules, 2005*

- (d) Copy of the valid certificate of eligibility in Form 77 or Form 79, as the case may be, granted to the dealer in respect of the unit referred to in Form 33 :
- (e) an application for condonation of delay in making application for refund in Form 33 if the application has been made after the expiry of the period of three months from the date of submission of return.

(2B) The dealer shall, within fifteen days from the date of completion of the electronic transmission of Form 33 and the documents referred to in sub-rule (2) and sub-rule (2A), submit those documents, including Form 33, in paper form, duly filled in, signed and authenticated by him, to the refund sanctioning authority, either in person or by speed post by way of generating paper form of those documents electronically after transmission of those documents under sub-rule (2) and sub-rule (2A). He shall also submit the following along with paper form of the above documents :

- (a) a copy of the return certified by him to be the true copy of the return furnished by him in respect of the quarter for which refund has been sought;
- (b) a certificate from a Chartered Accountant or a Cost Accountant certifying the amount of purchase and the amount of sales and the correctness of the claim of refund made in Form 33;
- (c) a copy of the receipt received by the dealer, electronically acknowledging the receipt of document transmitted electronically under sub-rule (2) and sub-rule (2A).

(3) The application for refund in Form 33 shall be deemed to have been received under this rule on the date on which, after making of the application for refund electronically in Form 33 under sub-rule (2) and transmission of documents referred to sub-rule (3) electronically, the application in Form 33 in paper form accompanied by the paper form of the documents referred to in sub-rule (2) and sub-rule (2A) are received by the authority.

(4) The refund made under sub-section (8A) of section 22 shall be entered into a refund register in Form 38A.

(5) The provisions of sub-rule (2CC), sub-rule (2D), sub-rule (2E), sub-rule (2F), sub-rule (2G), sub-rule (3), sub-rule (3A), sub-rule (3B), sub-rule (3C), sub-rule (5), sub-rule (6), sub-rule (7), sub-rule (7A), sub-rule (7B), sub-rule (7C), sub-rule (8), sub-rule (9), sub-rule (10) of rule 76 shall, *mutatis mutandis*, apply to the dealers seeking refund of input tax credit or input tax rebate under sub-section (8A) of section 22.

*The West Bengal Value Added Tax Rules, 2005***PART VI****Refund of tax to certain classes of dealers, buyers etc., the excess payment of tax, penalty or interest arising out of rectification, re-assessment, appeal, review, refund of the excess amount deducted at source in respect of works contract and payment of interest by the Commissioner for delayed payment of refund.**

Manner of refund in consequence of order of appeal, revision, etc.

**80.** Where any amount payable by a dealer in respect of any period on account of tax assessed, penalty imposed or interest determined is reduced in consequence of any order passed on re-assessment, re-determination, appeal revision or review, as the case may be, and if it is found that the amount payable is less than the amount paid for such period, including the amount recovered under section 55, if any, the appropriate assessing authority shall, immediately serve upon such dealer, a notice in Form No. 28 specifying therein the amount paid in excess and send along with such notice a Refund Adjustment Order or the said authority shall refund the excess amount to the dealer in accordance to sub-rule(4), sub-rule(5) and sub-rule (6) of rule 59:

Provided that where any amount of tax assessed, penalty imposed or interest determined in respect of a dealer for any period remains unpaid till the date of the order in consequence of which such refund arises, the appropriate assessing authority shall adjust the amount of excess payment towards the arrear tax, penalty or interest and thereupon, if any amount still remains refundable, he shall specify such adjustment in the said notice in Form No. 28 and send to the dealer alongwith such notice a Refund Adjustment Order or the said authority shall refund the excess amount to the dealer in accordance to sub-rule(4), sub-rule(5) and sub-rule (6) of rule 59:

Provided further that, if the amount of tax penalty or interest due from a dealer in respect of any period, proceedings for the recovery of which as an arrear of land revenue have been commenced under section 55, is subsequently reduced in consequence of any order referred to above, the appropriate assessing authority shall send a copy of the afore-said notice to the Certificate Officer or Tax Recovery Officer to whom the Certificate has been sent.

Manner of refund or adjustment of tax deducted at source in respect of works contract, to a dealer having no liability to pay tax.

**81.** (1) A dealer having no liability to pay tax under the Act, who intends to claim refund under sub-section (6) of section 40, shall, after the receipt of the certificate of deduction in Form No. 18 issued under sub-section (3) of the said section, make an application to the appropriate assessing authority for refund of the amount of such tax deducted under sub-section (1) of the said section from payment to him.

Provided that in making an application for such refund by a dealer to the appropriate assessing authority, the limitation of three years according to the provisions of Article 24 of the Schedule to the Limitation Act, 1963 (36 of 1963) shall apply from the date of receipt of the certificate of deduction.

(2) If the authority referred to in sub-rule (1) is satisfied that the dealer is not liable to pay tax under section 14 and the amount deducted from the amount payable to the dealer under sub-section (1), and deposited under sub-section (2), of section 40, was not payable by him under the Act in respect of period during which such deduction was made, such authority shall, within six months from the date of such claim-

*The West Bengal Value Added Tax Rules, 2005*

- (a) issue a Refund Payment Order (cash) or cheque to the dealer allowing refund for the amount deducted in excess of the amount payable by him for such period, or
- (b) adjust the excess amount deducted towards the arrears of tax, penalty or interest in respect of any other period, and refund the balance, if any, in the manner referred to in clause (a), where the dealer is found to have incurred liability at a later date, under section 10, or section 11, or section 14 or sub-section (3) of section 24 or sub-section (3) of section 27C.

Refund arising out of rectification of the order determining interest.

**82.** Where, upon rectification of the amount of interest under sub-section (1) of section 51, it appears to the appropriate assessing authority that the amount of interest is in excess of the amount that a dealer has already paid, such assessing authority shall serve a notice in Form No. 28 upon such dealer specifying the amount of interest refundable to him and send along with such notice a Refund adjustment Order for such refundable amount or the said authority shall refund such amount in accordance to sub-rule(4), sub-rule(5) and sub-rule (6) of rule 59.

Provided that in case there are arrears of tax, penalty or interest due from such dealer, in respect of any other period, the appropriate assessing authority shall adjust the amount of interest refundable to such dealer with such arrears and for the balance amount of interest refundable, if any, he shall send along with the notice in Form No. 28 a Refund Adjustment Order or the said authority shall refund the excess amount to the dealer in accordance to sub-rule (4), sub-rule (5) and sub-rule (6) of rule 59:

Provided further that, if the proceedings for recovery of the amount of interest have already been commenced before rectification, the said authority shall send a copy of the notice to the concerned Certificate Officer or Tax Recovery Officer.

Manner of payment of interest by the Commissioner for delayed payment of refund.

**83.** Where the Commissioner, or the Deputy Commissioner, if the power in this behalf is delegated to him under sub-section (1) of section 6, is satisfied upon examination of the assessment records along with the appellate or revisional order referred to in section 36 which gives rise to the payment of interest by the Commissioner under that section, that the Commissioner is required to pay interest under section 36, he shall, by an order in writing, direct the appropriate assessing authority to pay to the dealer, who is entitled to payment of such interest, the amount of interest by issuing a Refund Adjustment Order or by making payment of the said amount in accordance with the first and second provisos to sub-rule (5) of rule 59.

**CHAPTER X****Garnishee proceedings and tax recovery proceedings by the Commissioner.**

Garnishee notice for demand of payment from the debtors, banks, etc., on account of dealers.

**84.** When any person is required to deposit, money under sub-section (1) of section 60 or, any amount payable by the dealer in accordance to section 60A, on account of the dealer, the appropriate assessing authority, in relation to such dealer, shall serve upon such person a notice in Form No. 42 directing him to deposit such money in the manner referred to in that section.

Application to the Certificate officer or Tax Recovery officer for recovery of outstanding dues.

**85.** (1) Where, any amount of net tax or any other tax, penalty or interest in respect of any period is due and recoverable from a dealer or, any amount is payable under section 60A or, any amount is due and recoverable from a, transporter, owner or lessee of warehouse, person or owner of goods, under section 55 and realisation of such amount has not been stayed under sub-section (4) of section 84, or rule 146, the appropriate assessing authority shall-

*The West Bengal Value Added Tax Rules, 2005*

- (a) apply to the Certificate Officer, within whose jurisdiction the place of business of a dealer or the head office of his business is situated, in accordance with the provisions of the Bengal Public Demands Recovery Act, 1913 (Ben Act III of 1913) and rules made thereunder for the recovery of such amount as an arrear of lane revenue, or
- (b) shall send a certificate under section 56 to the Tax Recovery Officer as specified in section 55(4), for the recovery of such amount in accordance with the provisions of sub-section (2) of section 55, section 57, section 58 and section 59 and the rules separately prescribed elsewhere for such purpose.

(2) The officer, to whom the power to send, or to forward, a certificate under clause (b) of sub-rule (1) is delegated under rule 3 (hereinafter referred to as the requiring officer), shall prepare the certificate, in triplicate, and send, or forward, two copies of such certificate to the appropriate Tax Recovery Officer, as the case may be, and retain the third copy for office record.

(3) The procedures laid down in the rules made, and the instructions issued, in connection with recovery of arrears under the Bengal Public Demands Recovery Act, 1913 (Ben. Act III of 1913) in the matter of maintenance of registers and other functions of the requiring officer and the certificate officer in relation to recovery of net tax or any other tax, penalty or interest as an arrear of land revenue shall apply *mutatis mutandis* in the same matter and functions of the requiring officer and the Tax Recovery Officer for recovery of net tax or any other tax, penalty or interest in accordance with the provisions of section 55 of the Act unless the Act, the rules made thereunder or the rules made under the rules regulating the procedure for recovery of net tax or any other tax, penalty and interest separately prescribed elsewhere for such purpose .

Modification of the amount under certificate for recovery and recovery of such modified amount

**86.** (1) If any amount of net tax or any other tax, penalty or interest, proceedings for the recovery of which have been commenced is subsequently modified in consequence of any order passed on re-assessment, rectification, appeal, revision or review, as the case may be, the appropriate assessing authority shall, within six months from the date of such order, serve upon the certificate debtor, a notice in Form No. 28 specifying therein, *inter alia*, the amount of such net tax or any other tax, penalty or interest due from him upon modification and send a copy thereof to the Certificate Officer or the Tax Recovery Officer, as the case may be.

*The West Bengal Value Added Tax Rules, 2005*

(2) On receipt of the notice referred to in sub-rule (1) the Certificate Officer or the Tax Recovery Officer, as the case may be, shall take steps for recovery of the amount of net tax or any other tax, penalty or interest as modified as if the proceedings were commended for recovery of such modified amount:

Provided that, if the notice relates to the second proviso to rule 79 the appropriate assessing authority shall send a letter withdrawing the certificate sent under rule 84 and thereupon the Certificate Officer or the Tax Recovery Officer, as the case may be, shall drop the certificate proceedings.

**CHAPTER XI**

**Cases and manner of issuing a tax invoice, invoice, cash memo or bill, penalty for non-issue or improper issue of tax invoice, invoice, cash memo or bill, and maintenance of accounts registers, documents etc., production, inspection, seizure of accounts, registers, documents etc., furnishing of information, search and seizure of goods, sealing of house, room, warehouse, almirah, etc.**

**PART A**

**Cases and manner of issuing a tax invoice, invoice, cash memo or bill, penalty for non-issue or improper issue of tax invoice, invoice, cash memo or bill.**

Maintenance of accounts, registers, documents, tax invoices, bills, cash memos, vouchers, etc.

**87.** (1) Every registered dealer, other than those enjoying composition under sub-section (3) of section 16 or sub-section (4) of section 18 or a shipper of jute, shall, in his input tax account, record tax paid or payable on purchases as referred to in clause (18) of section 2.

(2) Every dealer, required to furnish return under sub-section (1) of section 32, shall, in his output tax account record—

(a) tax paid or payable on turnover of sales under sub-section (2) of section 16;

(b) tax paid or payable on turnover of sales under sub-section (3) of section 16;

*The West Bengal Value Added Tax Rules, 2005*

- (c) tax paid or payable on taxable contractual transfer price as referred to in sub-section (1) of section 18;
- (d) tax paid or payable on contractual transfer price as referred to in sub-section (4) of section 18;
- (e) purchase tax payable under section 11 and under section 12.

(3) Every registered dealer, to whom input tax credit is available, shall, for the purpose of determining net tax credit for a tax period, referred to in sub-section (17) of section 22, record the following in the input tax credit account –

- (a) input tax on which credit is available;
- (b) outstanding input tax credit of the previous tax period;
- (c) credit availed which has to be reversed.

(4) Every dealer, required to furnish return under sub-section (1) of section 32, shall maintain way bills received and documents, vouchers, tax invoices, invoices, bills or cash memos, counterfoils of way bills issued by him, as may be required in support of any entry in his accounts, registers, documents including those in the form of electronic records, that he is required to maintain under section 63.

(5) Every dealer required to furnish return under sub-section (1) of section 32, shall maintain accounts relating to the quantity and value of goods purchased, or manufactured, or sold, or used in execution of works contract, or held in stock in accordance with the accepted principles, and which should be consistent with the method or system earlier followed by him:

Provided that where a dealer intends to change the method or system being followed by him, he shall inform the Commissioner or assessing authority beforehand.

Maintenance of registers by dealers liable to pay tax on purchase of raw jute.

**88.** (1) Every dealer who is liable to pay tax on purchase of raw jute under section 11 shall maintain—

- (a) as an occupier of jute mill, proper records of purchases in a register in Form No. 43 and of despatches in a register in Form No. 44, or
- (b) as a shipper of jute, proper records of purchases in a register in Form No. 45 and of despatches in a register in Form No. 46.

(2) Every dealer being an occupier of jute mill and every dealer being a shipper of jute shall issue consecutively numbered receipts, even if no sale bill is received from the person from whom raw jute is purchased, for every consignment of jute received in any way whatsoever and whether under contract or otherwise, and shall retain duplicate of these receipts and shall enter in the register in Form No. 43 or register in Form No. 45 respectively, the number, date and amount of these receipts serially and chronologically.

Maintenance of registers by transporter, carrier or transporting agent.

**89.** (1) Every transporter, carrier or transporting agent to whom the provisions of section 25 apply, shall maintain, in accordance with the provisions of sub-section (1) of section 70, a true and up-to-date account of every consignment of taxable goods—

- (a) transported into West Bengal from any place outside West Bengal in a register in Form No. 47; or
- (b) transported from any place in West Bengal to any place outside West Bengal in a register in Form No. 48; or

*The West Bengal Value Added Tax Rules, 2005*

- (c) transported from any place in West Bengal to any other place within West Bengal in a register in Form No. 49, as the case may be.

Period of preservation of accounts, books of account, registers by dealers.

**90.** (1) The accounts, books of accounts, registers, documents of the dealer including computerised or electronic accounts maintained on any computer or electronic media, way bills obtained by a dealer, counterfoils of way bills issued by a dealer, documents, declarations obtained by, or issued to such dealer, counterfoils of declarations issued by such dealer, invoices including tax invoices, cash memos in respect of purchases, sales, delivery of goods by a dealer, or vouchers in respect of any year or part thereof shall be preserved by him—

- (a) for a period of not less than eight years after the expiry of the year to which they relate, or
- (b) till such period as those may be required for final disposal of any appeal, review, revision or reference under the Act or for final disposal of any case pending before any Court or Tribunal or for ensuring full payment of any amount of tax, interest or penalty due under the Act in respect of such year or part thereof,
- (c) for a period not less than four years after the expiry of specified period mentioned in the certificate of eligibility if the dealer continues to enjoy deferment of tax under clause (a) of sub-section (1) of section 118,

whichever is later.

(2) Any breach of the provisions referred to in sub-rule (1) shall be punishable with a fine not exceeding five thousand rupees.

Cases and manner of issuing a tax invoice and particulars to be stated in a tax invoice.

**91.** (1) Every registered dealer or a dealer who has made an application under sub-section (1) of section 24 within thirty days from the date of incurring liability to pay tax under the Act, shall issue a tax invoice, referred to in sub-section (1) of section 64, when he sells taxable goods specified in Schedule B, or Schedule C, or Schedule D or, tax-free goods specified in Schedule A or, a combination of both.

(2) Notwithstanding anything contained in sub-rule (1), a registered dealer referred to in clause (a) or clause (b) of sub-section (8) of section 10, shall issue a tax invoice even when goods sold by him are exempt from tax.

(3) Every tax invoice including that generated by any mechanical device, shall be issued, with the original marked “Original – Buyer’s copy”, which shall be delivered to the buyer and the copy, marked “Seller’s copy”, shall be retained by the seller as a document.

(4) On demand, another copy of the tax invoice, marked “Transporter’s copy”, shall be issued to the buyer:

Provided that the seller may, on demand, issue extra copies other than those already stated in rules, to the buyer, on demand, which shall be marked “Extra Copy”.

(5) If a registered dealer has more than one place of business from where sales are effected by him, he shall maintain and issue separate serially numbered tax invoice assigning separate prefix thereon for each such place of business.

(6) The tax invoice to be issued by a dealer referred to in sub-rule (1) for a particular accounting year, shall be serially numbered which shall not be altered, or removed or

*The West Bengal Value Added Tax Rules, 2005*

replaced, or erased under any circumstances during such accounting year.

(7) A tax invoice shall contain the words, “tax invoice” in bold letters at the top or at any prominent place and shall also contain the following details –

- (a) date of sale;
- (b) date of challan or despatch as the case may be;
- (c) name and full postal address of the selling dealer;
- (d) telephone number, e-mail address, fax number, if any, of the selling dealer;
- (e) registration certificate number of the selling dealer;
- (f) name, full postal address, and registration certificate number of the purchasing dealer;
- (g) full description of the goods sold;
- (h) quantity or number, as the case may be, of the goods sold;
- (i) value of the goods sold;
- (j) rate and amount of tax charged in respect of taxable goods;
- (k) total amount of the invoice taking into consideration all the amount payable under different heads; and
- (l) signature of the selling dealer or his regular employee, duly authorised by him for such purpose.

Provided that when the sales of a registered dealer are covered by the *Explanation* appended to the clause (41) of section 2, he shall not be required to show the tax separately.

(8) If the goods are sold by the dealer referred to in sub-rule (1) to any person who is not registered under the Act, the selling dealer shall categorically mention the words, “UNREGISTERED” in bold script on the tax invoice and shall delete the space for writing the registration certificate number of the purchasing dealer.

(9) If the goods are sold by the dealer who has applied for registration within thirty days from the date of his incurring liability to pay tax under sub-section (2) of section 23 and till the time his application is not disposed of, the selling dealer shall categorically mention the words, “APPLIED FOR REGISTRATION ON.....(date) TO.....(Authority)” in bold script on the tax invoice and shall delete the space for writing his registration certificate number.

(10) If the goods on which tax is charged on maximum retail price under sub-section (4) of section 16, the selling dealer shall categorically mention the words “TAX PAID ON MAXIMUM RETAIL PRICE” in bold script on the tax invoice.

(11) If the goods on which tax has been paid on maximum retail price at the time of purchase are sold by the dealer, the selling dealer shall categorically mention the words, “TAX PAID ON MAXIMUM RETAIL PRICE” in bold script on the tax invoice.

(12) Nothing contained in the sub-rules (1) to sub-rules (9) shall apply when the sale takes place in the hands of a dealer who has opted to pay tax by way of composition under sub-section (3) of section 16 or sub-section (4) of section 18.

*The West Bengal Value Added Tax Rules, 2005*

Particulars to be stated in an invoice other than tax invoice, cash memo. or bill.

**92.** (1) Every dealer to whom the provisions of rule 91 does not apply, shall issue an invoice, cash memo or bill, when he sells any goods whether taxable or tax-free, to any person:

Provided that a dealer, referred to in sub-section (3) of section 64, who has not become liable to pay tax under the Act may not issue such invoice, cash memo or bill if he sells any goods not exceeding one hundred rupees in one transaction.

(2) Every invoice, cash memo or bill, including that generated by any mechanical device, shall be issued with the original, marked "Original – Buyer's copy", which shall be delivered to the buyer and the copy marked "Seller's copy", shall be retained by the seller as a document.

(3) The invoice, cash memo or bill, to be issued by a dealer for a particular accounting year, shall be serially numbered which shall not be altered, or removed or replaced, or erased under any circumstances.

(4) Every dealer referred to in sub-section (2) or sub section (3) of section 64 shall, while issuing an invoice, cash memo or bill as required by the provisions of those sub-sections, show in such invoice, cash memo, or bill, *inter alia*, the following particulars:-

- (a) name and full postal address of the selling dealer;
- (b) telephone number, e-mail address, fax number, if any, of the selling dealer;
- (c) name and full postal address of the purchasing dealer;
- (d) registration certificate number of the purchasing dealer where the purchasing dealer is registered under the Act;
- (e) date of sale;
- (f) date of challan or despatch, as the case may be;
- (g) description, quantity and sale-price of goods sold;
- (h) rate and amount of tax charged in respect of taxable goods in respect of dealers covered under sub-section (2) of section 64;
- (i) total amount of the bill; and
- (j) signature of the selling dealer or his regular employee, duly authorised by him for such purpose.

Provided that where the purchasing dealer, notwithstanding that he is not registered under the Act, insists on mentioning his name, address etc. on the invoice, or cash memo, or bill, the selling dealer shall record the same thereon.

(5) Any invoice, cash memo or bill damaged, mutilated or cancelled for any reason whatsoever, must be kept by the dealer for examination by the assessing officer or audit officer.

Imposition of penalty under section 65 for contravention of the provisions of section 64.

**93.** (1) Where a dealer contravenes the provisions of section 64, and it appears to the appropriate assessing authority or any other authority specified in this behalf, that he is liable to pay penalty under section 65, such appropriate authority shall serve a notice in Form No. 4 and at the place specified in such notice as to why a penalty as proposed in the notice shall not be imposed on him.

*The West Bengal Value Added Tax Rules, 2005*

(2) The appropriate authority shall fix a date of hearing not less than fifteen days from the date of service of such notice.

(3) After considering the cause, if any, shown by the dealer in pursuance of the notice referred to in sub-rule (1), the appropriate authority may, by an order in writing, impose such amount of penalty under section 65 on such dealer as he deems fit and proper.

(4) The appropriate authority shall serve a notice in Form No. 5 upon the dealer directing him to pay the amount of penalty so imposed by the order referred to in sub-rule (3) and specifying the date, not less than fifteen days from the date of service of the notice, by which the payment shall be made and the date by which the receipted challan in proof of such payment shall be produced before the said authority.

**PART B**

**Production of and inspection of accounts, registers, documents, etc. and furnishing of information, search and seizure of accounts, registers, documents, etc. of a transporter, carrier or transporting agent, search of goods vehicle, warehouse or load carried by person, seizure of goods and sealing of house, room, warehouse, *almirah* etc.**

Production of and inspection of accounts, registers, documents, etc., furnishing of information.

**94.** While requiring any dealer, casual dealer or person to produce before him any accounts, registers or documents, whether in the form of electronic records or not, or digital signature certificates under clause (a) or (b), as the case may be, and to explain them under clause (d), to furnish information under clause (c), of sub-section (1), or, to make all accounts, registers or documents, whether in the form of electronic records or not and goods available for inspection under sub-section (2), of section 66, the Commissioner, Special Commissioner, Additional Commissioner or any person appointed under sub-section (1) of section 6, to assist the Commissioner, as the case may be, shall ensure that business of such dealer, casual dealer or person or the work of his staff is not disturbed any more than what is necessary for the purposes of the Act.

(2) Unless, the Commissioner, Special Commissioner, Additional Commissioner or any person appointed under sub-section (1) of section 6, to assist the Commissioner, as the case may be, considers it necessary for the purposes of the Act to make a surprise visit to the place of business or any other place of any dealer, casual dealer or person for inspection under section 66, he shall give a notice, in writing, to such dealer, casual dealer or person requiring him to produce or cause to be produced such accounts, registers information—

- (a) before him at his office on the date and time specified in the notice; or
- (b) before him on the date specified in the notice when he may visit his place of business or any other place.

Search and seizure to be made in accordance with the provisions of the Code of Criminal Procedure.

**95.** (1) All seizures or searches under section 67, section 68, section 69 or section 71, shall be made as far as possible in accordance with the provision of the Code of Criminal Procedure, 1973 (2 of 1974).

(2) Any officer, while exercising power under section 67, section 68, section 69 or section 71, may take assistance of any police officer of the State.

(3) Any accounts, registers or documents, including those in the form of electronic

*The West Bengal Value Added Tax Rules, 2005*

records, seized under section 67 shall not be retained beyond the period referred to in the proviso to the aforesaid section:

Provided that where any accounts, registers or documents, were seized under section 66 or section 62A, as the case may be, of West Bengal Sales Tax Act, 1994, it shall not be retained beyond the period referred to in the proviso to the section 66 of West Bengal Sales Tax Act, 1994 or after one year from the commencement of the Act, whichever is later.

(4) If any dealer, casual dealer or person from whom any accounts, registers or documents, including those in the form of electronic records, have been seized under section 67 does not take delivery of such accounts, registers or documents within the time specified in the notice issued in this behalf, or, such further time as may be considered fit and proper, the authority who is in custody of such accounts, registers or documents may destroy them without further notice to such dealer or person.

*Explanation* – For the purpose of this sub-rule, “further time” shall ordinarily mean not more than two adjournments.

Inspection, search and seizure of accounts, registers and documents of a transporter, carrier or transporting agent.

**96.** The provisions of section 67 and the provisions of rule 94 and rule 95 shall apply *mutatis mutandis* in respect of inspection, search and seizure of accounts, registers and documents relating to transport business of a transporter, carrier or transporting agent under section 71.

Authority to search goods vehicle or load carried by a person, or warehouse and seize goods at places other than notified place.

**97.** No search of any goods vehicle, or load carried by a person, or warehouse, or seizure of goods transported by such vehicle or person or stored in such warehouse, at any place other than a place notified under sub-section (1) of section 73, shall be made by any person, appointed to assist the Commissioner, below the rank of a Sales Tax Officer:

Provided that such appointed person may, if necessary, take the assistance of the Assistant Sales Tax Officer.

Sealing any house, room, warehouse, *almirah*, etc.

**98.** Where a dealer, casual dealer, transporter, carrier or transporting agent, owner or occupier or lessee of a warehouse fails to open any house, room, *almirah*, safe, box or receptacle for inspection under sub-section (2) of section 66, or sub-section (2) of section 70, such house, room, warehouse, *almirah*, cabinet, safe, locker, drawer, box or receptacle shall be sealed under section 69 by the Commissioner, Special Commissioner, Additional Commissioner or any person appointed under sub-section (1) of section 6, to assist the Commissioner, as the case may be, and such house, room, warehouse, *almirah*, cabinet, safe, locker, drawer, box or receptacle shall remain so sealed until the dealer, casual dealer, transporter, carrier or transporting agent, owner or occupier or lessee of a warehouse come forward to open them in presence of the authority referred to hereinabove.

*The West Bengal Value Added Tax Rules, 2005***CHAPTER XII****Restrictions on and procedures for transport of any consignment of goods, regulatory measures for movement of such goods through West Bengal, interception, search, seizure and penalty for contravention, certain measures to prevent evasion of tax on sales within West Bengal.****PART I****Restrictions on, and procedures for, transport of goods.**

Restriction on transport of any consignment of goods despatched from any place outside West Bengal.

**99.** (1) No dealer, casual dealer, or any other person shall, except in the manner prescribed in rule laid down in this Part or Part-II of this Chapter, transport any consignment of goods except the consignment of goods of the nature or value specified in sub-rule (2) despatched from any place outside West Bengal from any railway station, steamer station, port, airport or post office in West Bengal or across or beyond the notified area of a checkpost or any other place.

*Explanation.*— For the purpose of sub-rule (1), ‘goods’ shall mean goods other than those goods sales of which are tax-free under section 21, but including raw jute, purchases of which are liable to tax under section 11.

(2) The provisions of rule 100, rule 101 or rule 102 shall not apply to a consignment of goods—

- (a) where such consignment of goods being transported by any person or on his account is his personal effects; or
- (b) where such consignment of goods is of tea being transported by any banking company as defined in the Banking Regulation Act, 1949 (10 of 1949) or on account of such banking company; or
- (c) Where such consignment of goods is of—
  - (i) printed materials including diary, calendar, brochure, leaflet or pamphlet not meant for sale;
  - (ii) gold, or precious stones including pearls (real, artificial or cultured);
  - (iii) pure silk cloth made in India;
  - (iv) radioisotope or radio-pharmaceutical item;
  - (v) exposed cinematographic film; and
  - (vi) cotton yarn.

Procedure for transport from railway station, steamer station, port, airport, or post office, of any consignment of goods despatched from any place outside West Bengal.

**100.** (1) Where any consignment of goods is imported or brought into West Bengal by a dealer, casual dealer or any other person on his own account from any place outside West Bengal, and such consignment of goods reaches a railway station, steamer station, port, airport or post office in West Bengal, such dealer, casual dealer or any other person, shall, before taking delivery of such consignment of goods except a consignment of goods of the nature and of the value referred to in sub-rule (2) of rule 99, present before the Sales Tax Officer or Assistant Sales Tax Officer of the checkpost, if any, at such railway station, steamer station, port, airport or post office a way bill in Form No. 50 in duplicate obtainable in the manner laid down in rule 110 or rule 111 or rule 112, as the case may be, and he shall also present the railway receipt, bill of lading, air consignment note or any document of like nature in respect of such consignment of goods for countersignature by such Sales Tax Officer or Assistant Sales Tax Officer.

(2) The Sales Tax Officer or Assistant Sales Tax Officer of the checkpost shall, subject to the provisions of rule 118, endorse the duplicate way bill in Form No. 50 and

*The West Bengal Value Added Tax Rules, 2005*

countersign the railway receipt, bill of lading, air consignment note or the document of like nature recording therein the serial number and date of the way bill presented before him under sub-rule (1) and return the duplicate copy of the way bill so endorsed along with such railway receipt, bill of lading, air consignment note or the document of like nature to the dealer, casual dealer or the person for taking delivery of such consignment of goods from the railway station, steamer station, port, air port or post office, after verifying correctness of the way bill in terms of the provisions of sub-rule (7).

(3) Before returning the duly endorsed duplicate copy of way bill to the dealer, casual dealer or any other person, the Sales Tax Officer or Assistant Sales Tax Officer at the checkpost shall record in the Entry Register the particulars of such consignment of goods and the serial number and date of the way bill related thereto, and retain the original copy of the way bill.

(4) If any consignment of goods despatched from any place outside West Bengal reaches such a steamer station, port, airport or post office in West Bengal where no checkpost has been set up in or around such steamer station, port, airport or post office, any dealer, casual dealer or any other person who imports or brings into West Bengal such consignment of goods on his own account shall present within seven working days from the date of such arrival, before the appropriate assessing authority or such Assistant Commissioner or Sales Tax Officer, as the Commissioner may authorise, the bill of lading, air consignment note or the document of like nature along with the way bill in Form No. 50 in duplicate for countersigning the bill of lading, air consignment note or the document of like nature mentioning the serial number and date of the way bill.

(5) If any consignment of goods despatched from any place outside West Bengal reaches a railway station where no checkpost has been set up in or around such railway station, the dealer, casual dealer or any other person shall present the railway receipt or the document of like nature along with the way bill in Form No. 50 in duplicate for countersignature, before the authorised officer of the nearest Charge office or Range office or before such other officer as may be authorised by the Commissioner within seven working days from the date of such arrival, and the Railway authorities shall not deliver or hand over such consignment of goods to such dealer, casual dealer or any other person unless they are satisfied that the requirements of sub-rule (11) have been complied with.

(6) While transporting any consignment of goods by any goods vehicle on its way to the destination, the driver or person in-charge of such vehicle shall carry with him the duplicate copy of the way bill in Form No. 50, duly endorsed under sub-rule (2) or sub-rule (4) or sub-rule (5) and, on interception of such vehicle for the purpose of section 74 by such Assistant Commissioner or Sales Tax Officer, as the Commissioner may authorise, at any place on the way to destination, the driver or person in-charge of such vehicle shall present before him such way bill and the documents related thereto.

(7) The Sales Tax Officer or Assistant Sales Tax Officer of a checkpost empowered to endorse the way bill in Form No. 50 or such Assistant Commissioner or Sales Tax Officer, as the Commissioner may authorise to proceed under section 74 outside the checkpost, may verify correctness of the description, quantity, weight or value of the goods of a consignment as mentioned in the accompanying way bill with the description, quantity, weight or value which are actually found in such consignment.

Provided that quantity and weight mentioned in the way bill in Form No. 50, must be in standard unit.

*The West Bengal Value Added Tax Rules, 2005*

(8) Where, upon verification made under sub-rule (7), and on searching the vehicle or opening the container or packages, if necessary,—

- (a) the description, quantity, weight or value of the goods in any consignment is found by the authority referred to in sub-rule (7) to be at variance with the description, quantity, weight or value of the goods disclosed in the way bill; or
- (b) the documents presented in respect of the goods in any consignment is found by the authority referred to in sub-rule (7) to be false or incorrect, either in respect of the description, quantity or weight of such consignment of goods, or the value thereof; or
- (c) it is found by the authority referred to in sub-rule (7) that the consignor or the consignee is not in existence,

such authority shall prepare a report in the presence of the driver or person in-charge of the vehicle and get such report countersigned by him, or where the driver or person in-charge of the vehicle is not available for any reason, such authority shall prepare a report in the presence of one witness after explaining to him the contents of the report and get the report countersigned by him, and shall, thereafter, seize the consignment of goods under section 76 for contravention of the provisions of section 73.

(9) Any infringement of any provision of this rule by a dealer, casual dealer or any other person in respect of any consignment of goods imported or brought by him into West Bengal on his own account, or by the driver or person in-charge of a vehicle transporting such consignment of goods from railway station, steamer station, port, airport, or post office, shall be deemed to be a contravention of the provisions of section 73 by such dealer, casual dealer or any other person himself, as the case may be.

(10) Where a dealer, casual dealer or any other person or the driver or person in charge of a goods vehicle, as the case may be, fails to present the duly endorsed copy of way bill in Form No. 50 either before the Sales Tax Officer or Assistant Sales Tax Officer at the checkpost in or around a railway station, steamer station, port, airport, or post office before taking delivery of a consignment of goods, or before the Assistant Commissioner or the Sales Tax Officer as required under sub-rule (6) such consignment of goods shall be seized by such authority under section 76 for contravention of provisions of section 73.

(11) Where any consignment of goods as referred to in sub-rule (1)—

- (a) reaches any railways station, the railway authorities, or
- (b) reaches airport, the cargo complex authorities, or
- (c) is transported into West Bengal by the Container Corporation of India Limited, the authorities of such Corporation,

shall not deliver or hand over the consignment of goods to the consignee, unless they are satisfied that the way-bill has been endorsed, and the railway receipt, air consignment note or the document of goods has been countersigned by such authority as referred to in sub-rule (2) or sub-rule (4) in such manner as mentioned in that sub-rule.

**101.** (1) Where any consignment of goods other than those referred to in the *Explanation* to sub-rule (1), or in sub-rule (2), of rule 99 despatched from any place outside West Bengal reaches a railway station, steamer station, port, airport or post office in West Bengal and such consignment of goods is bound for any destination outside West Bengal, any person shall, before taking delivery of such goods from any such place, make a declaration in the format appended to this sub-rule.

Procedure for transport from railway station, steamer station, port, airport, etc. of any consignment of goods despatched from any place outside West Bengal and bound for any place outside West Bengal.

*The West Bengal Value Added Tax Rules, 2005*

## DECLARATION

[See sub-rule (1) of rule 101.]

To

The.....

.....Checkpost/Charge/Section/Division.

I, ....., do hereby declare that-

- (1) I am a person who is importing or bringing into West Bengal/I am a person who is authorised by the importer mentioned in the invoice/bill of lading/bill of entry/air consignment note/railway receipt/postal receipt to take delivery of the consignment of goods despatched from ....., a place situated outside West Bengal;
- (2) the said consignment of goods has reached a railway station, steamer station, port, airport or post office in West Bengal, namely, .....
- (3) the said consignment of goods is bound for a destination outside West Bengal, namely, .....
- (4) the delivery of the said consignment is required to be taken by me for the purpose of transporting such consignment of goods to its destination outside West Bengal;
- (5) the said goods shall not be, either wholly or partly, unloaded, delivered or sold in West Bengal;
- (6) the statements in this declaration are true to the best of my knowledge and belief.

I am furnishing hereunder the particulars/information relating to the said consignment:-

- (a) name, address and sales tax registration No., if any, of the consignor outside West Bengal: .....
- (b) railway receipt/bill of lading/air-consignment note/ postal receipt No. and date thereof: .....
- (c) invoice No. and date: .....
- (d) description of each commodity of the consignment: .....
- (e) quantity/ weight of each commodity in the consignment: .....
- (f) value of the consignment with custom duty, freight, etc .....
- (g) name, address and sales tax registration No. of the consignee outside West Bengal: .....
- (h) name, address, licence No, and telephone No. of the clearing and forwarding agent, if any, in West Bengal who is handling the consignment on behalf of the consignee: .....
- (i) mode of transportation of the consignment to the destination outside West Bengal after taking delivery : .....
- (j) registration No. of the road vehicle if such goods are transported to such destination by a road vehicle : .....
- (k) railway receipt/bill of lading/air-consignment note/postal receipt No. and date : .....

*The West Bengal Value Added Tax Rules, 2005*

- (l) name of the exit checkpost : .....
- (m) approximate date by which the vehicle shall move outside West Bengal : .....
- (n) Where the goods are being transported by a road vehicle, -
- (i) Whether there is any possibility of transshipment in West Bengal (please tick whichever is applicable) yes/no;
- (ii) If yes,-
- (A) place of such transshipment : .....
- (B) Vehicle No. after the transshipment is effected: .....
- (C) Name and address of the transporter : .....
- (D) Consignment note No. and date : .....

.....  
*Signature of the importer/clearing and forwarding agent/  
 the person taking delivery of the consignment of  
 goods from port, airport, railway station,  
 post office for despatch of the same outside West Bengal*

.....  
*Full name of the signatory*

.....  
*Address of the signatory*

(2) The declaration made under sub-rule (1) shall be produced in triplicate along with a copy of invoice, railway receipt, bill of lading, air-consignment note, postal receipt or a document of like nature before the Assistant Commissioner, Sales Tax Officer or Assistant Sales Tax Officer posted at the checkpost situated in or around the railway station, port, airport or post office from which the delivery of the consignment of goods as referred to in sub-rule (1) is to be taken.

(3) If no checkpost has been set up in or around the railway station, port, airport or post office from which the delivery of the consignment of goods as referred to in sub-rule (1) is to be taken, the declaration under the said sub-rule (1) shall be produced in triplicate by the person taking delivery of such goods along with a copy of invoice, railway receipt, bill of lading, air-consignment note, postal receipt or a document of like nature before the Assistant Commissioner or Sales Tax Officer having jurisdiction over the area in which such railway station, port, air port, or post office is situated.

(4) The declaration along with a copy of documents as referred to in sub-rule (2) or sub-rule (3) produced before any of the authorities mentioned in such sub-rules shall be countersigned with his office seal by such authority and particulars of such consignment may be recorded in the register maintained for such purpose, and the two countersigned copies of such declaration shall be returned to the person referred to in sub-rule (1).

(5) For the purpose of section 74, the person referred to in sub-rule (1) shall, while transporting any consignment of goods on its way to destination outside West Bengal, stop his vehicles on being asked by such Assistant Commissioner or Sales Tax Officer as

*The West Bengal Value Added Tax Rules, 2005*

the Commissioner may authorise in this behalf, at any place and present before him, on demand, the countersigned copies of the declaration referred to in the said sub-rule along with invoice, consignment note, road challan, trip sheet as defined in the *Explanation* to sub-rule (1) of rule 103, or any other document of like nature.

(6) The two copies of the declaration duly countersigned under sub-rule (4) shall be produced before the Assistant Commissioner, Sales Tax Officer or Assistant Sales Tax Officer posted at the exit checkpost and such authority shall, on being satisfied upon verification of the goods being transported with those specified in such declaration, endorse such declaration, retain one copy of such endorsed declaration and return the other copy of it to the person transporting such goods for onward movement to the place of destination outside West Bengal after recording in a register the particulars given in the endorsed declaration and other connected documents and also the particulars of transshipment of the goods, if any, in West Bengal.

(7) For the purposes of interception, detention, search and seizure by any authority under this rule, the procedure in such matters contained in the provision of rule 103 shall apply *mutatis mutandis*.

(8) Any infringement of any provision of this rule by the person referred to in sub-rule (1) shall be deemed to be a contravention of the provisions of section 73 by the person referred to in the said sub-rule.

Procedure for transport of goods into West Bengal by air courier service under certain situation.

**102.** (1) Notwithstanding anything to the contrary contained in sub-rule (1) of rule 100, where any consignment of goods is imported or brought into West Bengal by a dealer, casual dealer or any other person on his own account from any place outside West Bengal through an air courier service and such air courier service is not in possession of any warehouse within the air port area where it can keep such consignment of goods till the requirements of sub-rule (1) of rule 100 or rule 101, are complied with by the dealer, casual dealer or any other person before taking delivery of such consignment of goods, the Commissioner may allow transportation of such goods by the air courier service to any warehouse situated outside the air port area to keep such goods there for the purpose as aforesaid during any period when the checkpost in or around such airport is not in operation.

(2) For availing of the benefit under sub-rule (1), the owner of an air courier service or person authorised by him shall make an application to the Commissioner, duly verified and signed by him and stating therein, *inter alia*, the following particulars:

- (i) name and address of the air courier service: .....
- (ii) the name of the airport through which consignment of goods will be imported or brought into West Bengal: .....
- (iii) whether there is any warehouse in their possession within the airport area [Yes/No]: .....
- (iv) (a) complete address of the warehouse outside the airport area where consignment of goods will be kept: .....
- (b) approximate distance of such warehouse from the airport: .....
- (c) whether such warehouse is taken on rent or on lease, and if so, the name and address of the owner of such warehouse: ... ..
- (v) an undertaking to the effect that if the air courier service is allowed to avail of the benefit as prayed for, it shall not deliver any consignment of goods wholly or

*The West Bengal Value Added Tax Rules, 2005*

partly to the dealer, casual dealer or any other person who imports or brings into West Bengal such goods or otherwise disposes of such goods without complying with the requirements of sub-rule (1) of rule 100, or rule 101.

(3) After receiving an application under sub-rule (2), the Commissioner, after making an enquiry, if necessary, may, ordinarily within one month of its filing, allow at his discretion, the air courier service, by an order in writing, to avail of the benefit under sub-rule (1) for a period ordinarily not exceeding one year at a time on such terms and conditions as he may deem fit and proper:

Provided that where the Commissioner intends to pass any order in respect of the application referred to in sub-rule (2) which will adversely affect the applicant air courier service, he shall allow such applicant an opportunity of being heard before passing any such order.

(4) A courier service enjoying the benefit under sub-rule (1) may, ordinarily one month before the expiry of the period of benefit, apply for extending the period of benefit under the said sub-rule and the Commissioner may, thereupon, extend such period for a further period, ordinarily not exceeding one year at a time, on such terms and conditions as he may deem fit and proper.

(5) Where any consignment of goods is imported or brought into West Bengal by a person, casual trader or dealer through any air courier service and such goods are stored by the air courier service in the warehouse so allowed by the Commissioner under sub-rule (1), any delivery to any person, or otherwise disposal, of such consignment of goods wholly or partly, without complying with the requirements of sub-rule (1) of rule 100 or rule 101, shall be deemed to be a contravention of the provision of section 73 by such air courier service.

(6) Notwithstanding anything contained in sub-rule (5), where the Commissioner is satisfied that there is any breach of the terms and conditions set out by him under sub-rule (3) or sub-rule (4) by the air courier service, he may, by an order in writing, withdraw the permission given to such air courier service under sub-rule (3) or sub-rule (4) for enjoying the benefit under sub-rule (1):

Provided that the Commissioner shall pass no order under this sub-rule, without giving the air courier service, an opportunity of being heard.

Procedure for transporting consignments of goods across or beyond a checkpoint other than a railway station, steamer station, etc.

**103.** (1) Where any consignment of goods, other than a consignment of goods of the nature and of the value to in sub-rule (2) of rule 99, is imported or brought into West Bengal by a dealer, casual dealer or any other person on his own account from any place outside West Bengal, and such consignment of goods is transported across or beyond a checkpoint in West Bengal by a road vehicle by or on behalf of such dealer, casual dealer or any other person, such dealer, casual dealer or any other person, or the driver or person in-charge of the vehicle, as the case may be, shall present before the Sales Tax Officer or Assistant Sales Tax Officer of such checkpoint at the time of entry of such vehicle into the area of such checkpoint a way bill in Form No. 50 in duplicate obtainable in the manner laid down in rule 110 or rule 111 or rule 112, as the case may be, duly filled in and signed by the dealer, casual dealer or any other person on whose account such consignment of goods is imported or brought into West Bengal for endorsement of such way bill by such Sales Tax Officer or Assistant Sales Tax Officer of the checkpoint, as the case may be. Such dealer, casual dealer or any other person, or the driver or person in charge of the vehicle, as the case may be, shall also present before such authority the consignment note, bill, in-

*The West Bengal Value Added Tax Rules, 2005*

voice, road challan, trip sheet or any other document of like nature in respect of such consignment of goods for the purpose of verification in terms of the provisions of sub-rule (9).

*Explanation.*— For the purpose of this Chapter, “Trip-sheet” shall mean a sheet or document containing particulars relating to the trip-wise use of a transport vehicle required to be carried by the driver of such vehicle under the Motor Vehicles Act, 1988.

(2) If the driver or person in-charge of the vehicle transporting any consignment of goods fails to present the way bill in Form No. 50 at the time of entry of such vehicle into the area of a checkpost as required by sub-rule (1) such driver or person in-charge may request the Sales Tax Officer or Assistant Sales Tax Officer of such checkpost in writing stating therein the reason for not being in possession of such way bill and to allow him time for presentation of the way bill.

(3) On the request of the driver or person in-charge of the vehicle made under sub-rule (2), the Sales Tax Officer or Assistant Sales Tax Officer of the checkpost shall allow time, not exceeding forty-eight hours from the entry of such vehicle, to enable him to present the way bill in Form No. 50 before the expiry of the time allowed by him, and the vehicle with such consignment of goods shall, subject to the provisions of sub-rule (6), remain detained till the time of presentation of such way bill or the expiry of the time allowed, whichever is earlier.

(4) After the way bill is presented under sub-rule (1) or sub-rule (3) the Sales Tax Officer or Assistant Sales Tax Officer of a checkpost shall, subject to the provisions of rule 120, endorse the way bill and record in the Entry Register the particulars of the consignment of goods and of the way bill related thereto and allow the vehicle to move.

(5) The duplicate copy of the way bill duly endorsed under sub-rule (4) shall be returned to the driver or person in-charge of the vehicle who presented such way bill under sub-rule (1) or sub-rule (3), and such driver or person in-charge of the vehicle shall carry with him the duly endorsed copy of the way bill on the way to its destination, and the original copy shall be retained by the officer referred to in sub-rule (4).

(6) If any dealer, casual dealer or person or the driver or person in-charge of the road vehicle fails to present any way bill under sub-rule (1) or sub-rule (3) the Sales Tax Officer or Assistant Sales Tax Officer of such checkpost shall seize the consignment of goods under section 76.

(7) For the purpose of section 74, the driver or the person in-charge of a road vehicle shall, while transporting any consignment of goods on its way to destination stop his vehicle on being asked by such Assistant Commissioner or Sales Tax Officer, as the Commissioner may authorise in this behalf, at any place and present before him, on demand, a copy of the way bill duly endorsed under sub-rule (4) along with consignment note, bill, invoice, road challan or any other document of like nature.

(8) If the driver or person in-charge of the vehicle fails to present the duly endorsed way bill along with any of the other documents referred to in sub-rule (7) the Assistant Commissioner or Sales Tax Officer, who demanded such way bill under the sub-rule, shall, after recording the reason, seize the consignment of goods under section 76.

(9) The Sales Tax Officer or Assistant Sales Tax Officer of a checkpost empowered to endorse the way bill in Form No. 50 or such Assistant Commissioner or Sales Tax Officer, as the Commissioner may authorise to proceed under section 74 outside the checkpost, may verify correctness of the description, quantity, weight or value of the goods of a consign-

*The West Bengal Value Added Tax Rules, 2005*

ment as mentioned in the accompanying way bill with the description, quantity, weight or value which are actually found in such consignment:

Provided that quantity and weight mentioned in the way bill in Form No. 50, must be in standard unit.

(10) Where, upon verification made under sub-rule (9), and on searching the vehicle or opening the container or packages, if necessary,—

- (a) the description, quantity, weight or value of the goods in any consignment is found by the authority referred to in sub-rule (9) to be at variance with the description, quantity, weight or value of the goods disclosed in the way bill; or
- (b) the documents presented in respect of the goods in any consignment is found by the authority referred to in sub-rule (9) to be false or incorrect, either in respect of the description, quantity or weight of such consignment of goods, or the value thereof; or
- (c) if it is found by the authority referred to in sub-rule (9) that either the consignor or the consignee of goods is not in existence as per records available in the office of the appropriate assessing authority, though he is shown in the documents produced as a dealer registered under the Act of the relevant State,

such authority shall prepare a report in the presence of the driver or person in-charge of the vehicle and get such report countersigned by him, or where the driver or person in-charge of the vehicle is not available for any reason, such authority shall prepare a report in the presence of one witness after explaining to him the contents of the report and get the report countersigned by him, and shall, thereafter, seize the consignment of goods under section 76 for contravention of the provisions of section 73.

(11) Any infringement of any provision of this rule by a dealer, casual dealer or any other person in respect of any consignment of goods imported or brought into West Bengal by him on his own account or by the driver or person in-charge of a road vehicle transporting such consignment of goods across or beyond any checkpost in West Bengal shall be deemed to be a contravention of the provisions of section 73 by such dealer, casual dealer or any other person himself.

**104.** (1) Where any consignment of goods, other than a consignment of the goods of the nature and of the value referred to in sub-rule (2) of rule 99, despatched from any place outside West Bengal is imported or brought into West Bengal by a dealer, casual dealer or any other person on his own account and a road vehicle transporting such consignment of goods enters first into West Bengal through any place other than the checkpost in West Bengal mentioned in the way bill in Form No. 50, obtainable in the manner laid down in rule 110 or rule 111 or rule 112, as the case may be, being diverted for any reason beyond his control, such dealer, casual dealer or any other person shall make over such way bill in duplicate in respect of such consignment of goods to the driver or person in-charge of the vehicle transporting such consignment of goods and instruct him to present the way bill in Form No. 50, in duplicate, in respect of such consignment of goods before the Sales Tax Officer or Assistant Sales Tax Officer of the nearest checkpost, or before the Assistant Commissioner or Sales Tax Officer of the nearest Range Office, that he comes across immediately after entering into West Bengal, or before such Assistant Commissioner or Sales Tax Officer of such area as the Commissioner may authorise in this behalf, for his endorsement.

Procedure for transport from places other than checkposts in West Bengal of consignment of goods despatched from places outside West Bengal.

*The West Bengal Value Added Tax Rules, 2005*

(2) After the way bill is presented under sub-rule (1), if the Assistant Commissioner, Sales Tax Officer or Assistant Sales Tax Officer is satisfied of the reason for diverting the road vehicle with such consignment from the checkpost specified in such way bill, he shall verify the particulars of the consignment of goods as disclosed in the way bill with the description, quantity, weight or value of the goods in such consignment being actually transported and, subject to the provisions of rule 120, endorse the duplicate copy of such way bill and record in the Entry Register the particulars of the consignment of goods and of the way bill related thereto, and he shall return the endorsed copy and retain the original copy of the way bill.

(3) The provisions of sub-rule (5), sub-rule (6) sub-rule (7) sub-rule (8) sub-rule (9) and sub-rule (10) for rule 103 shall apply mutatis mutandis to transport of any consignment of goods from the places of the nature referred to in sub-rule (1) of this rule.

(4) Any infringement of any provisions of this rule by a person, casual dealer, or dealer in respect of any consignment of goods imported or brought into West Bengal by him on his own account or by the driver or person in-charge of road vehicle from the place of the nature referred to in sub-rule (1) of this rule shall be deemed to be a contravention of the provisions of section 73 by such dealer, casual dealer or the person himself.

Security from dealer, other than registered dealer, casual dealer or any other person, for issuing way bills.

**105.** (1) Where a dealer who is not registered under the Act, casual dealer or any other person, requires way bill in Form No. 50 obtainable in the manner laid down in rule 111 or rule 112 from the authority referred to therein for the purpose of transporting consignment of goods under rule 100, rule 103 or rule 104 and makes an application to the authority referred to in rule 111 or rule 112 for obtaining such way bill in Form No. 50, such authority may, for reasons to be recorded in writing, require such dealer, casual dealer or person, to furnish a cash security of such amount, or a bank guarantee of equivalent amount, as may be justified to safeguard the interest of revenue:

Provided that the said authority may dispense with the requirement of furnishing security, if the application in sub-rule (1) relates to import of goods by any Government department, local body, recognised university or affiliated educational institution Government recognised research organization or any registered charitable or cultural organization or any public sector undertaking, other than a registered dealer, and if the applicant declares that such goods are not intended to be disposed of by way of sale in West Bengal and furnishes a letter of undertaking to the effect that in the event of any sale of such goods, tax payable on such sale shall be deposited and evidence of payment of such tax shall be produced before the authority within fifteen days from the date of such sale.

(2) After security is furnished by a dealer who is not registered under the Act, casual dealer or any other person, the authority referred to in rule 111 or rule 112 shall issue way bill in Form No. 50 in such number, and for such period of time, as may commensurate with the amount of security so furnished by such dealer, casual dealer or the person.

(3) Where any dealer, casual dealer or any other person, who has furnished security under sub-rule (2) produces sufficient evidence within six months of transporting a consignment of goods into West Bengal under rule 100, rule 103 or rule 104 to prove that such consignment of goods has not been sold in West Bengal, the authority referred to in rule 111 or rule 112 shall, within thirty days from the date on which such evidence is produced refund the amount of cash security or release the bank guarantee so furnished.

Special procedure for transport of goods referred to in section 73 by certain organisations.

**106.** (1) Notwithstanding anything contained elsewhere in these rules, any Steel Plant under the Steel Authority of India Limited (SAIL) (hereinafter referred to as the Steel Plant) which is not registered under the Act, may, in such circumstances and in such manner as specified in this rule, transport from any sea port or air port in West Bengal or across or

*The West Bengal Value Added Tax Rules, 2005*

beyond the area of checkpost or any other place any consignment of goods despatched from any place outside West Bengal.

(2) Where the Steel Plant on whose behalf consignment of goods referred to in sub-rule (1) is transported makes a declaration to the effect that the said goods are intended to be despatched outside West Bengal otherwise than by way of sale, it shall furnish such declaration duly signed by any competent officer of the said Steel Plant in duplicate along with the bill of lading, air note or documents of like nature to the Assistant Commissioner, Sales Tax Officer, or Assistant Sales Tax Officer posted at the checkpost through which the goods enter into West Bengal (hereinafter referred to as the said authority) for his countersignature.

(3) The declaration referred to in sub-rule (2) shall be in the following Form No. :-

## DECLARATION

[See rule 106]

\*Original/Duplicate

Declaration No.....

Date.....

In accordance with the provisions of rule 106 of the West Bengal Value Added Tax Rules, 2005, \*I/We hereby declare that the following consignment of goods is imported into West Bengal through.....checkpost (here insert the name of the checkpost) for despatch to a .....(here insert the name of the place outside West Bengal) otherwise than by way of sale in West Bengal.

- |   |   |
|---|---|
| (a) Description of goods  | : |
| (b) Quantity  | : |
| (c) Value   | : |
| (d) Seller's/Consignor's<br>invoice number and date             | : |
| (e) Bill of lading or Air note number                           | : |
| (f) Place from which the goods<br>are despatched to West Bengal | : |
| (g) Name and address of the seller/consignor                    | : |
| (h) Name and address of the consignee                           | : |

\*I/We hereby declare that \*I/We am/are not a dealer registered under the West Bengal Value Added Tax Act, 2003 and the above statements are true to the best of \*my /our knowledge and belief.

\*I/We also undertake to pay due tax in the event of any sale of such goods in West Bengal.

Name of the declarant.....

Signature of the declarant.....

Status of the declarant.....

Date:.....

\*Strike out whichever is not applicable.

*The West Bengal Value Added Tax Rules, 2005*

(4) The said authority shall countersign with his official seal both the copies of the declaration referred to in sub-rule (2) and the connected transport documents furnished before the said authority and after such counter signature, the copy of the declaration marked 'ORIGINAL' along with the copies of the transport documents shall be handed over to the declarant or his authorised representative for production of the same at the time of taking delivery of the consignment and for the purpose of sub-rule (5).

(5) Any person transporting the goods after taking delivery thereof in accordance with sub-rule (4) shall, on demand by any officer, referred to in sub-rule (5) of rule 103, at any subsequent place, produce the countersigned copy of the declaration referred to in sub-rule (4).

Restrictions on, and conditions for, transport of any consignment of goods from one place in West Bengal to any other place in West Bengal.

**107.** (1) Every dealer, casual dealer or any other person shall while transporting any consignment of goods, other than those specified in Schedule A, by a goods vehicle or, as a load carried by any person, of value exceeding twenty-five thousand rupees in case of imported goods and fifty thousand rupees in case of other goods, despatched from any place in West Bengal to any other place in West Bengal either on his own account or on account of a consignee, make over a declaration in duplicate appended to this rule and duly filled in and signed by him to the driver or person in-charge of the road vehicle to present it before such Assistant Commissioner or Sales Tax Officer as the Commissioner may authorise to intercept, detain and search under section 74 on the way to its destination.

Provided that the requirement of a declaration under this sub-rule shall not apply where any consignment of gold is transported by, or on account of, a banking company as defined in the Banking regulation Act, 1949 (10 of 1949).

(2) The driver or person in-charge of a goods vehicle or person carrying the load, shall, while transporting such consignment of goods in West Bengal and till he reaches the destination, carry with him the declaration referred to in sub-rule (1) and a consignment note, delivery note, invoice, road challan or any other document of like nature.

(3) Whenever, a goods vehicle transporting any consignment of goods or, a load carried by a person, is intercepted under clause (a) of section 74 at any place, other than railway station, steamer station, port, airport and post office, on its way to destination by any authority referred to in sub-rule (1), the driver or person in-charge of the goods vehicle transporting the consignment of goods or the person carrying the load shall, on demand, present before such authority the declaration and any of the documents referred to in sub-rule (2) for verification whether such consignment of goods is being transported in contravention of the provisions of section 73.

Provided that if before the authority to whom the declaration or document is required to be presented, any other document in lieu thereof is presented for verification and such authority is satisfied on perusal of such document that the consignment of goods has been despatched from any place in West Bengal, such, authority may dispense with the requirement of declaration referred to in sub-rule (1) and countersign with its official seal the document presented to it and thereafter such authority shall allow the vehicle to move.

(4) Where a declaration is presented in respect of any consignment of goods under sub-rule (3) along with any of the documents referred to in sub-rule (2) before the authority referred to in sub-rule (1), such authority shall verify the particulars of such consignment of goods, countersign the duplicate copy of such declaration with its official seal and return it, to the driver or person in-charge of the vehicle or, to the person carrying the load, and allow the vehicle to move and retain the original copy of such declaration for office records.

*The West Bengal Value Added Tax Rules, 2005*

(5) If, the driver or person in-charge of a road vehicle or, the person carrying the load, fails to present a declaration referred to in sub-rule (1), the authority referred to in that sub-rule shall seize the consignment of goods under section 76.

(6) Every dealer, casual dealer or any other person referred to in sub-rule (1) shall maintain a true and up-to-date account of declaration issued by him and produce, on demand, such account before the appropriate assessing authority or such Assistant Commissioner or Sales Tax Officer as the Commissioner may authorise

## DECLARATION

[See rule 107(1)]

Serial No.

\* I/We declare that the following consignment of goods is despatched from a place within West Bengal:

- |   |   |
|---|---|
| (1) Name, address and Income tax Permanent Account No. (PAN) of the consignor | : |
| (2) Name, address and Income tax Permanent Account No. (PAN) of the consignee | : |
| (3) Place of despatch   | : |
| (4) Destination   | : |
| (5) Description of goods  | : |
| (6) Quantity  | : |
| (7) Value and/or rate   | : |
| (8) Weight  | : |
| (9) Value and / or rate   | : |
| (10) Consignment note or delivery note No. and Date or challan No. and date   | : |

I/We declare that I/We hold/do not hold certificate of registration bearing No..... under the West Bengal Value Added Tax Act, 2003 (West Ben. Act..... of 2003).

\* I/We have/have not manufactured the goods in West Bengal/not transported the goods from outside West Bengal.

The above statement is true to the best of my/our knowledge and belief.

Date:

Signature.....

Status of the declarant .....

\*Strike out whichever is inapplicable:

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*The West Bengal Value Added Tax Rules, 2005*

Restrictions on, and conditions for, transport of any consignment of goods by casual dealer, dealer or any other person, from any place in West Bengal referred to in section 73 to any place outside West Bengal referred to in section 81.

**108.** (1) Any casual dealer, dealer or any other person shall, while transporting any consignment of goods despatched from any place in West Bengal excluding those mentioned in rule 101, to any place outside West Bengal referred to in section 81, either on his own account or an account of any consignee, make over a way bill in Form No. 51 in duplicate, obtainable by him in the manner laid down in rule 110 or rule 111 or rule 112, as the case may be, or a copy of challan in duplicate in respect of such consignment of goods to the transporter referred to in section 81 for carrying such consignment of goods in his goods vehicle:

Provided that the provisions of this sub-rule shall not apply to any consignment of goods-

- (a) Where such goods are goods specified in Schedule A to the Act, other than 'raw jute', sales of which are tax-free under section 21;
- (b) where such consignment of goods being transported by any person or on his account is his personal effects; or
- (c) where it appears from the document of title to the goods and bills or cash memorandum, forwarding note, delivery challan or document of like nature, as referred to in sub-section (1) of section 81 that the goods are exposed cinematographic films.

(2) For the purpose of sub-section (1) of section 81, the transporter, who carries goods on behalf of a consignor, shall, in addition to the document of title to the goods, carry with him in respect of such goods the documents referred to in that sub-section along with a way bill or a copy of challan in respect of the consignment of goods made over to him under sub-rule (1) and the trip sheet as defined in the *Explanation* to sub-rule (1) of rule 103, and shall produce before the Sales Tax Officer or Assistant Sales Tax Officer posted at the last checkpost before the exit of the goods vehicle from West Bengal.

(3) The authority referred to in sub-rule (2) shall verify the way bill in Form No. 51 or the copy of the challan with reference to any other document produced by the transporter with the consignment of goods transported by him, countersign with its seal and date the duplicate copy of the way bill or challan as the case may be, and record the particulars of such consignment of goods in the register maintained for the purpose, return the countersigned duplicate copy of the way bill or challan, and documents, if any, and retain the original copy of the way bill.

(4) For the purpose of verifying whether any consignment of goods is being transported in contravention of the provisions of section 81, such Assistant Commissioner or Sales Tax Officer, as may be authorised by the Commissioner to exercise such power at a place other than a checkpost, may demand, at such place near the border of West Bengal where the transporter reaches before exit from West Bengal, production of way bill in Form No. 51 or challan and other documents and shall, thereafter act in accordance with the provisions of sub-rule (3).

(5) Where it appears to the Sales Tax Officer or Assistant Sales Tax Officer of a checkpost, or the Assistant Commissioner or Sales Tax Officer who is competent to exercise his power under section 74 at any other place other than a checkpost, that-

- (a) due to failure of any dealer, casual dealer or person no way bill in Form No. 51 or challan can be produced by the transporter before him; or
- (b) the description, quantity, weight or value of the goods in any consignment is found on verification to be at variance with the description, quantity, weight or value of goods as disclosed in the way bill or bill or cash memo or challan; or

*The West Bengal Value Added Tax Rules, 2005*

- (c) the documents presented in respect of the goods in any consignment is found to be false or incorrect, either in respect of the description, quantity, weight of such consignment of goods, or the value thereof; or
- (d) if it is found that either the consignor or the consignee of goods is not in existence as per records available in the office of the appropriate assessing authority, though he is shown in the documents produced as a dealer registered under the Act of the relevant State,

such authority shall prepare a report in the presence of the driver or person in-charge of the vehicle and get such report countersigned by him, or where the driver or person in-charge of the vehicle is not available for any reason, such authority shall prepare a report in the presence of one witness after explaining to him the contents of the report and get the report countersigned by him, and shall, for reasons to be recorded in writing, seize such consignment of goods under section 76 at the checkpost or at any place referred to in sub-section (2) of section 81.

Provided that quantity and weight mentioned in the way bill in Form No. 51 must be in standard units.

Manner of giving custody of seized goods to a transporter as referred to in second proviso to sub-section (1) or to a person referred to in first proviso to sub-section (2) of section 76.

- 109.** (1) Where a consignment of goods has been seized under
- (a) sub-section (1) of section 76 and the transporter of such seized goods has exercised option in writing, under the second proviso to sub-section (1) of that section; or
  - (b) sub-section (2) of section 76, and the person of such seized goods has exercised option in writing, under the first proviso to sub-section (2) of that section,

before an Assistant Commissioner or a Sales Tax Officer competent to impose penalty under section 77 in respect of such seized goods, such authority may give custody of such seized goods to the transporter, or person, as the case may be, and allow such transporter, or person, to transport such seized goods up to the godown or warehouse of such transporter, or person, as the case may be, in West Bengal as declared by him.

(2) The option in writing referred in sub-rule (1) shall be exercised by the person or the transporter, in duplicate, in the form below :-

**FORM OF OPTION**

[See sub-rule (2) of rule 109 of the West Bengal Value Added Tax Rules,2005]

To  
 The Assistant Commissioner/  
 Sales Tax Officer,

.....Checkpost/Range/Charge/Section

In accordance with the provisions of sub-rule (1) of rule 109 the West Bengal Value Added Tax Rules, 2005, \*I/We hereby exercise option to take custody of the goods seized at.....(place) on.....(date) under \*sub-section (1)/ sub-section (2) of section 76 of the West Bengal Value Added Tax Act, 2003 (Seizure Case No.....dated.....).for keeping such seized goods in \*my/our godown or warehouse in West Bengal situated at .....(address)

*The West Bengal Value Added Tax Rules, 2005*

(2) \*I/We do hereby undertake that \*I /We shall keep the seized goods in the said godown/warehouse and that \*I/We shall not deliver such seized goods to the consignee or owner of such seized goods or dispose of such goods in any manner before the proceedings, if any, initiated against the consignee or owner of such seized goods under section 77 of the said Act are concluded and a communication to that effect in writing is received by \*me/ us from you.

(3) \*I/We hereby declare that in the case of any contravention of the provisions of \*second proviso to sub-section (1)/ first proviso to sub-section (2) of section 76 of the said Act, \*I/We shall be liable to a penalty under section 78 of the said Act.

(4) (a) Name of the \*person/transporter.....

(b) Address of the \*person/transporter in West Bengal.....

(5) (a) Signature (with date).....

(b) Name of the person signing the form of option (in full) .....

(c) Status of the person in relation to the transporter (wherever applicable)  
.....

\*Strike out whichever is not applicable.

---

(3) Where the authority before whom an option is exercised by a person or a transporter under sub-rule (1) is satisfied that the transporter has correctly given all the requisite information and the form of option is in order, such authority may give custody of the seized goods to such person or transporter, as the case may be, by passing an order in writing in the format below:-

## ORDER

Order dated.....passed under \*second proviso to sub-section (1) / first proviso to sub-section (2) of section 76 of the West Bengal Value Added Tax Act, 2003, read with sub-rule (3) of rule 109 of the West Bengal Value Added Tax Rules, 2005.

WHEREAS the \*person/transporter.....(name of the \*person/transporter) of.....(address of the \*person/transporter in West Bengal in full) has exercised an option, in writing, dated.....to take custody of the goods seized from him in terms of the seized receipt granted in seizure case No.....dated.....:

AND WHEREAS the said \*person/transporter has undertaken to abide by the conditions and restrictions provided in the \*second proviso to sub-section (2)/ first proviso to sub-section (2) of section 76 of the West Bengal Value Added Tax Act, 2003;

AND WHEREAS the said \*person/transporter has declared himself to be liable for imposition of penalty under section 78 of the said Act for any contravention of his part of the conditions and restrictions provided in the \*second proviso to sub-section (2)/ first proviso to sub-section (2) of section 76 of the said Act;

*The West Bengal Value Added Tax Rules, 2005*

AND WHEREAS the undersigned is satisfied that the \*person/transporter has correctly given all the requisite information and that the Form of option is in order;

The undersigned hereby gives custody of the seized goods referred to above to the said \*person/transporter and allow him to \*transport/keep the same to \*his/their \*godown /warehouse situated in West Bengal of.....(address of the godown /warehouse in full)

The undersigned directs the said \* person/transporter to keep the seized goods in the said \*godown/warehouse in \*his/their custody and not to deliver such seized goods to the consignee or owner of such seized goods or to dispose of the seized goods in any other manner before the proceedings, if any initiated against the person or consignee or owner of such seized goods under section 77 of the said Act are concluded and a communication to that effect in writing received by such transporter from the undersigned, failing which a penalty shall be imposed upon him under section 78 of the said Act.

(Office seal)

.....  
(Signature of the authority passing the order)

Name (in full) of such authority.....  
Designation of the authority.....

\*Strike out whichever is not applicable.

(4) A copy of the order passed under sub-rule (3) of rule 109 shall be made over to the person or transporter to whom custody of the seized goods is given under that sub-rule.

Authority from whom and the manner in which, way bills to be obtained by registered dealers.

**110.** (1) A registered dealer may, for obtaining way bill in Form No. 50 referred to in rule 100, rule 103, or rule 104 for the purpose of transporting any consignment of goods on his own account from any of the places referred to in the said rules, make an application in Form No. 52 or, for obtaining way bill in Form No. 51 referred to in rule 108, make an application in Form No. 53, duly filled in, verified and signed by him, to the appropriate assessing authority.

(2) While making an application to the appropriate assessing authority under sub-rule (1), every registered dealer shall state therein-

- (a) the total number of way bill forms received by him on the last two occasions,
- (b) the total number of way bill forms, if any, held in stock on the date of application, and
- (c) the total number of way bill forms required to be issued to him.

(3) Every registered dealer shall furnish along with his application for way bill in Form No. 50 or Form No. 51, as the case may be, on each occasion a separate statement of account in Form No. 54 or Form No. 55 respectively of receipts and use by him of way bill forms and stock of such way bill forms, if any, held by him at the time of making such

*The West Bengal Value Added Tax Rules, 2005*

application and produce before the appropriate assessing authority the counterfoils of the way bills used by him during the last three months.

(4) If it appears to the appropriate assessing authority that the particulars furnished in the application and the statement of account referred to in sub-rule (3) are correct and complete and the requirement of the way bill in Form No. 50 or Form No. 51, as the case may be, for the next three months following the date of the application is reasonable, it shall issue the required number of way bill in Form No. 50 or Form No. 51, as applied for, to the registered dealer:

Provided that where the appropriate assessing authority is not satisfied with the correctness of the particulars furnished in the application or statement of account of way bill in Form No. 50 or Form No. 51 issued to him on the last two occasions, it may, pending enquiry or investigation into the matter by it or by such other authority as the Commissioner may authorise or direct, issue such number of way bill forms to the registered dealer as may, in its opinion, satisfy the immediate requirement of such dealer:

Provided further that where the appropriate assessing authority is satisfied that a registered dealer at the time of making the application for way bill in Form No. 50 or Form No. 51 has defaulted in furnishing any return or returns together with receipted challan or challans showing payment of tax or interest due from him according to such return or returns, for the furnishing of which the prescribed date or dates have already expired or has failed to comply with the order demanding security from him under section 26, it may issue such number of way bill to such registered dealer as may, in its opinion, satisfy the immediate requirement of such dealer:

Provided also that the appropriate assessing authority may, while issuing the way bill in Form No. 50 or Form No. 51, for good and sufficient reason to be recorded in writing, and after giving the dealer a reasonable opportunity of being heard, specify the goods and the maximum value of such goods which may be transported on the strength of such way bill.

- (5) Notwithstanding anything contained in sub-rule (1), the Commissioner may-
- (a) withdraw to himself, or transfer to any Additional Commissioner or any person appointed under sub-section (1) of section 6, any application pending before the appropriate assessing authority for disposal in accordance with the provisions of this rule; or
  - (b) direct a registered dealer to make an application to such Additional Commissioner or Deputy Commissioner, Assistant Commissioner of Sales Tax Officer as may be authorised by him for disposal of his application in accordance with the provisions of this rule.

(6) Notwithstanding anything contained elsewhere in this rule, where a person, while transporting any consignment of goods, is not in possession of a way bill, although the same was obtained from the respective assessing authority for such consignment of goods, required under rule 100, rule 103, rule 104 or rule 108, as the case may be, but claims before the authority referred to in the said rules that he is a registered dealer, such authority may allow such person to obtain a way bill in Form No. 50 or Form No. 51, as the case may be, from the Sales Tax Officer posted at the checkpost or at the concerned Range Office on furnishing a reasonable amount of security in cash or by way of bank guarantee for proper use of the way bill to be obtained by him.

(7) If the appropriate assessing authority or any other authority referred to in sub-rule (5), considers it necessary so to do, such authority may, before issue of way bills in Form

*The West Bengal Value Added Tax Rules, 2005*

No. 50 or in Form No. 51, as the case may be, on the basis of an application made under this rule, specify the period therein for which use of such forms shall be valid, and provisions of this sub-rule shall apply *mutatis mutandis* in the case of issue of such way bills on the basis of application made under rule 111.

Authority from whom, and the manner in which, waybills to be obtained by dealers other than registered dealers or any other person other than casual dealers.

**111.** (1) Any dealer, other than a registered dealer, or any other person, other than a casual dealer may, for obtaining way bill in Form No. 50 referred to in rule 100, rule 103, or rule 104 for the purpose of transporting any consignment of goods on his own account from any of the places referred to in the said rules, make an application in Form No. 56 or for obtaining way bill in Form No. 51 referred to in rule 108, make an application in Form No. 57, duly filled in and signed by him-

- (a) if he is not a dealer and his residence is at any place outside Kolkata, to the Assistant Commissioner or Sales Tax Officer within whose jurisdiction his residence is situated, or
- (b) if he is a dealer not registered under the Act and his place of business is at any place outside Kolkata, to the appropriate assessing authority within whose jurisdiction his place of business is situated, or
- (c) if he is a person, or a dealer who is not registered under the Act, and his residence or place of business, as the case may be, is in Kolkata, to such Assistant Commissioner or Sales Tax Officer as the Commissioner may authorise, or
- (d) if he is a person, or a dealer who is not registered under the Act, and his residence or place of business, as the case may be, is not situated in the State of West Bengal, to such Assistant Commissioner or Sales Tax Officer as the Commissioner may authorise.

(2) While making an application under sub-rule (1)-

- (a) every person shall furnish a declaration that he is not a dealer,
- (b) every dealer shall furnish a declaration that he is not liable to pay tax under the Act or he is liable to pay tax but he has not yet been registered under the Act,
- (c) such person or dealer shall state in such application his bonafide requirement of way bill in Form No. 50 for the consignment of goods intended to be transported by him on his account under rule 100, rule 103, or rule 104 or bonafide requirement of way bill in Form No. 51 for the purpose of rule 108, and
- (d) such person or dealer shall state in such application the total number of the way bill forms, if any, obtained by him on the last two occasions, the total number of way bill forms used by him upto the date of application, and the stock of way bill forms, if any, held by him on the date of application.

(3) Where an applicant for way bill in Form No. 50 or Form No. 51 has received such way bill on any previous occasion, he shall furnish along with his application a separate statement of account in Form No. 54 or Form No. 55 respectively of receipt and use of the way bills by him and stock of unused way bill forms, if any, held by him on the date of making application and the aggregate value of the consignment of goods transported by him or on his account on the strength of the way bill forms used by him up to the said date, and where he applies to an authority under sub-rule (1) for way bill in Form No. 50 for the purpose of transport of any consignment of goods, he shall also produce before such authority railway receipt, bill of lading, consignment note or any document of like nature, as the case may be, in respect of such consignment.

*The West Bengal Value Added Tax Rules, 2005*

(4) Where it appears to the authority referred to in sub-rule (1), that the applicant for way bills in Form No. 50 or Form No. 51 under this rule has failed at the time of making an application, to comply with an order directing him to pay a security under rule 105, such authority may withhold issue of such way bills till such security is furnished.

(5) Where the authority referred to in sub-rule (1) does not proceed under sub-rule (4), it shall, after making such enquiry as it may deem fit, issue to such person or dealer way bill forms in such number as it may satisfy his immediate requirement:

Provided that such authority may, if he thinks fit and proper, by giving order in writing, specify on the body of the way bill issued to the registered dealer with due authentication, the nature or value or both, of such goods for which the way bill will be issued.

(6) Notwithstanding any order passed or any action taken by the appropriate authority referred to in sub-rule (1) on an application of a person, or a dealer who is not registered under the Act, withholding issue of way bill Forms or rejecting the application, such Deputy Commissioner or Assistant Commissioner as may be authorised by the Commissioner, may, on an application made by such person or dealer or on his own motion, for reasons to be recorded in writing, proceed to dispose of such application upon its transfer by the Commissioner under sub-section (3) of section 3, or direct the appropriate authority referred to in sub-rule (1) or any other officer by an order to issue such number of way bill forms to the person or dealer within such time, in such manner and subject to fulfilment of such conditions by such person or dealer, as may be specified in such order.

Authority from whom, and the manner in which, way bill is to be obtained by casual dealers.

**112.** (1) Any casual dealer may, for obtaining way bill in Form No. 50 referred to in rule 100, rule 103 or rule 104 for the purposes of transporting any consignment of goods on his own account from any of the places referred to in the said rules, make an application in Form No. 56 or may, for obtaining way bill in Form No. 51 referred to in rule 108, make an application in Form No. 57, duly filled in and signed by him,—

- (a) if he is a casual dealer and, for the time being, sells or purchases goods in West Bengal from any place outside Kolkata, to the Assistant Commissioner or Sales Tax Officer within whose jurisdiction such place is situated; or
- (b) if he is a casual dealer and, for the time being, sells or purchases goods in West Bengal from any place in Kolkata, to such Assistant Commissioner or Sales Tax Officer of such area as the Commissioner may authorise.

(2) While making an application to the authority as referred to in sub-rule (1), every casual dealer shall—

- (a) declare in the application that he has no fixed place of business in West Bengal;
- (b) state the description, quantity or value of goods intended to be transported;
- (c) declare in the application that he is liable to pay tax as a casual dealer on his sales or purchases of goods in West Bengal and that he has paid tax on sales or purchases made upto the date of application and deposited the amount of tax on or before the date of application into the appropriate Government Treasury;
- (d) declare that though he has transported some consignment of goods but up to the date of application, he is not liable to pay tax under section 15; and
- (e) state in such application, the total number of the way bill Forms, if any, obtained by him on the last two occasions, the total number of way bill Forms used by him up to the date of application, and the stock of way bill Forms, if any, held by him on the date of application.

*The West Bengal Value Added Tax Rules, 2005*

(3) Where an applicant for way bill in Form No. 50 or Form No. 51 has received such way bill on any previous occasion he shall furnish along with his application before the authority referred to in sub-rule (1) a separate statement of account in Form No. 54 or in Form No. 55 respectively of receipt and use of way bills by him and stock of unused way bill, if any, held by him on the date of making application and the aggregate value of the consignment of goods transported by him or on his account on the strength of the way bill Forms used by him, and where he applied for way bill in Form No. 50 for the purpose of transport of any consignment of goods referred to in rule 100, rule 103 or rule 104, he shall also produce before such authority railway receipt, bill of lading, consignment note or any document of like nature, as the case may be, in respect of such consignment.

(4) If it appears to the appropriate authority referred to in sub-rule (1),—

- (a) that the applicant at the time of making application is not liable to pay tax under section 15; and
- (b) that the declaration made by him and the particulars furnished by him in the application referred to in sub-rule (1) and sub-rule (2) are correct and complete,

such appropriate authority shall issue to such casual dealer way bill in Form No. 50 or Form No. 51, as applied for, in such number as it may satisfy his *bonafide* requirement and while issuing any way bill such authority shall specify in each way bill the description, quantity, value of the goods intended to be transported.

(5) Where it appears to the authority referred to in sub-rule (1), that the applicant for way bills in Form No. 50 or Form No. 51 under this rule has failed at the time of making an application, to comply with an order directing him to pay a security under rule 105, or under section 26, such authority may withhold issue of such way bills till such security is furnished, provided that there is no order of stay on demand of such security from higher forum.

(6) If it appears to the appropriate authority referred to in sub-rule (1) that a casual dealer liable to pay tax under clause (b) of section 15 has not paid tax on purchase of goods in respect of any consignment for the transport of which a way bill is required under section 73, such appropriate authority shall withhold the issue of any way bill Form for transport of such consignment of goods till the casual dealer produces before such authority the receipted challan on showing payment of the amount of such tax into the appropriate Government Treasury:

Provided that where any consignment of goods is transported by a road vehicle by a casual dealer liable to pay tax under section 15 without a way bill referred to in rule 108 and where the amount of tax payable by him thereunder is not paid on his purchases of goods in West Bengal before such consignment is transported from any place in West Bengal, such casual dealer may deposit the amount of such tax into an appropriate Government Treasury and furnish a copy of receipted challan to the Sales Tax Officer or Assistant Commercial Tax Officer of any checkpost through which such road vehicles transport such consignment of goods or to such Assistant Commissioner or Sales Tax Officer as the Commissioner may authorise in this behalf.

(7) After the receipted copy of challan is furnished under sub-rule (5) in respect of any consignment of goods, the Sales Tax Officer or Assistant Sales Tax Officer of the checkpost referred to in sub-rule (5) shall, after verification of the bill, invoice, consignment note, road challan or any document of like nature presented by, or on behalf of, such casual dealer, issue a way bill in Form No. 51, as the case may be, to the casual dealer or the driver or person in-charge of the vehicle, authorised by the casual dealer to enable him to

*The West Bengal Value Added Tax Rules, 2005*

fill in the way bill Form in duplicate and to get it endorsed, by the Sales Tax Officer or Assistant Sales Tax Officer posted at the checkpost or, in case a vehicle is intercepted at any other place, by such Assistant Commissioner as the Commissioner may authorise.

(8) Notwithstanding any order passed or action taken by the appropriate authority referred to in sub-rule (1) on an application of a casual dealer, such Deputy Commissioner or Assistant Commissioner as may be authorised by the Commissioner may, on an application made by such casual dealer, or on his own motion, for reasons to be recorded in writing, proceed to dispose of such application upon its transfer to him by the Commissioner under sub-section (3) of section 3, or direct the appropriate authority referred to in sub-rule (1) or any other officer by an order to issue such number of way bill Forms to such casual dealer within such time, in such manner and subject to fulfilment of such condition by the casual dealer as may be specified in such order.

Maintenance of register of way bills.

**113.** (1) Every dealer, casual dealer or any other person who obtains way bill Forms referred to in rule 100, rule 103, or rule 104, or rule 108 in the manner laid down in rule 110, rule 111, or rule 112, shall maintain separately—

- (a) a register in Form No. 58 for way bill in Form No. 50 obtained by him; and
- (b) a register in Form No. 59 for way bill in Form No. 51 obtained by him.

(2) The dealer, casual dealer or any other person referred to in sub-rule (1), shall keep in each register a true and up-to-date account of way bill Forms obtained by him and consignments of goods transported by him on his own account on the strength of the way bill Forms referred to in rule 100, rule 103, or rule 104, or rule 108, as the case may be, which have been used by him.

(3) For obtaining way bill Forms referred to in rule 100, rule 103, or rule 104, or rule 108, the register in Form No. 58 or register in Form No. 59, as the case may be, showing the up-to-date account of way bill Forms and consignments of goods transported against way bill Forms used by him shall, on demand, be produced before any of the authorities referred to in rule 110, rule 111, or rule 112, at the time of consideration of his application for further issue of way bill Forms.

Copy of way bills retained by Sales Tax Officer or Assistant Sales Tax Officer posted in checkposts or elsewhere to be forwarded to appropriate assessing authority.

**114.** The original copy of each duly endorsed way bill retained by any Assistant Commissioner or Sales Tax Officer or Assistant Sales Tax Officer in the checkpost or elsewhere under rule 100, rule 103, or rule 104, or rule 108 for such period, and within such time, as the Commissioner may specify, shall be forwarded to such authority as the Commissioner may direct.

Reporting of loss of blank waybill Forms to appropriate assessing authority.

**115.** If any unused blank way bill Form, referred to in rule 100, rule 103, or rule 104, or rule 108, obtained by any person, casual dealer, or dealer who is not registered under the Act or obtained by a registered dealer, under any of these rules is lost, destroyed or stolen from his custody, such person, casual dealer, or dealer who is not registered under the Act or registered dealer shall, within seven days from the date of such loss, destruction or theft, report the fact of such loss, destruction or theft of such way bill Forms to the appropriate assessing authority or the appropriate authority from whom such way bill Form was obtained.

*The West Bengal Value Added Tax Rules, 2005*

Surrender of unused blank way bill Forms by registered dealers for cancellation.

**116.** (1) When a registered dealer applies to the appropriate assessing authority for cancellation of his certificate of registration, such registered dealer shall surrender all unused blank way bill Forms held in his stock to such authority.

(2) The appropriate assessing authority shall cancel all unused blank way bill Forms surrendered to him by the registered dealer at the time of cancellation of his registration under sub-section (1) of section 29.

(3) Where the appropriate assessing authority cancels, on its own motion registration of a dealer under sub-section (1) of section 29 with an intimation to him, such dealer shall, within fourteen days from the date of receipt of intimation, surrender all unused blank way bills Forms held in his stock and such authority shall, thereupon cancel such Forms.

(4) If any registered dealer who has any unused way bill Form referred to in rule 100, rule 103, or rule 104, or rule 108, in his stock, does not intend to use such form for any reason, he shall surrender such way bill Form immediately to the appropriate assessing authority for cancellation of such Form.

Surrender of unused blank way bill Forms by any unregistered dealer, casual dealer or any other person.

**117.** (1) Every dealer, not being registered under the Act, casual dealer, or any other person, who does not intend to use any way bill form obtained by him under rule 111 or rule 112, shall surrender immediately such way bill form to the appropriate authority from whom such way bill Form was obtained by him for cancellation and such appropriate authority shall, thereupon, cancel such Form.

(2) While surrendering such way bill Form under sub-rule (1), the dealer, not being registered under the Act, casual dealer, or any other person, may, by an application, request the appropriate authority referred to in sub-rule (1) to refund the amount of security, if any, or release bank guarantee, if any, furnished by him for obtaining such way bill Form.

(3) The appropriate authority referred to in sub-rule (1) shall, within thirty days from the date of application made by a dealer, casual dealer, or any other person, under sub-rule (2), refund the amount of security or release the bank guarantee, if any, furnished by such dealer or person.

Contravention of section 73 or section 81 for unauthorised use of way bill in Form No. 50 or Form No. 51.

**118.** (1) Where a dealer, casual dealer, or any other person, transports any consignment of goods on the strength of way bill in Form No. 50 or Form No. 51, referred to in rule 100, rule 103, or rule 104 or rule 108, which has not been obtained by him from the appropriate authority in accordance with the provisions of rule 110 or rule 111 or rule 112, as the case may be, such person, casual dealer or dealer shall be deemed to have contravened the provisions of section 73 or section 81, as the case may be, and the rules made thereunder.

(2) Where a person, casual dealer, or dealer is found under sub-rule (1) to have contravened the provisions of section 73 or section 81, he shall be liable to pay penalty under section 77 and the provisions of rule 125 shall apply *mutatis mutandis*.

Punishment for breach of the provisions in respect of way bill Forms.

**119.** Whoever contravenes, any of the provisions of rule 115, rule 116, rule 117, or rule 118 shall be punishable with a fine not exceeding five hundred rupees.

Interception, detention and search of road vehicle under section 74.

**120.** For the purpose of verifying whether any consignment of goods is being or has been transported in a goods vehicle or by any other means referred to in section 74 in

*The West Bengal Value Added Tax Rules, 2005*

contravention of the provisions of section 73 or rule 81, as the case may be, and rules made thereunder-

- (a) the Deputy Commissioner, Assistant Commissioner, Sales Tax Officer, Assistant Sales Tax Officer or Patrolman, posted at the checkpost, may intercept, detain or search such goods vehicle at the checkpost; or
- (b) such other Assistant Commercial Tax Officer, as may be authorized by the Commissioner in this behalf, may intercept or search such goods vehicle, river-craft or load carried by a person at any other place; or
- (c) such other Deputy Commissioner, Assistant Commissioner or Sales Tax Officer, as may be authorised by the Commissioner in this behalf, may intercept, detain or search such goods vehicle, river-craft or load carried by a person at any other place.

**PART II****Procedure for transport of any consignment of goods through West Bengal and interception, detention and search of goods vehicle.**

Manner of furnishing declaration by transporter at the first check post in West Bengal for carrying goods through West Bengal.

**121.** (1) For the purpose of sub-section (1) of section 80, a transporter shall, while transporting in his goods vehicle any goods referred to in that sub-section, make a declaration on the body of the consignment note or on a document of like nature in the format at appended to this sub-rule.

**DECLARATION**

I, the transporter do hereby declare the following:

- (1) The goods bound for any destination outside West Bengal, transported in this vehicle No...shall not be unloaded, delivered or sold in West Bengal.
- (2) Name of the first checkpost through which the vehicle enters West Bengal.
- (3) (a) Name of the last checkpost in West Bengal through  
which the vehicle shall move outside West Bengal :
- (b) Approximate date by which the vehicle shall move  
outside West Bengal..... :
- (4) (a) Whether there is any possibility of transshipment  
in West Bengal (Please tick whichever is applicable.) : Yes/No
- \* (b) If yes
  - (i) Place of such transshipment :
  - (ii) Vehicle No. after the transshipment is effected :

Date :.....

Signature.....

Status.....

\*Strike out if not applicable.

*The West Bengal Value Added Tax Rules, 2005*

(2) The declaration made by a transporter under sub-rule (1) shall be produced along with a copy of invoice, consignment note or delivery note-

- (a) before the Deputy Commissioner, Assistant Commissioner or Sales Tax Officer, as the case may be, posted at the first checkpost, or
- (b) before such other Deputy Commissioner, Assistant Commissioner, or Sales Tax Officer as may be authorised by the Commissioner in this behalf who may intercept such vehicle before it reaches the first check post in west Bengal.

Countersigning of the declaration in respect of goods transported through west Bengal at the first checkpost in West Bengal.

**122.** The declaration made by a transporter under sub-rule (1) of rule 121 and produced before any authority referred to in sub-rule (2) of that rule along with a copy of the invoice or delivery note and trip sheet as defined in the *Explanation* to sub-rule (1) of rule 103 in respect of the goods being transported in the goods vehicle, shall be countersigned by the Deputy Commissioner, Assistant Commissioner, Sales Tax Officer, or Assistant Sales Tax Officer, as the case may be, referred to in sub-rule (2) of rule 121, and the declaration along with the other document as aforesaid shall be returned to the transporter after recording in a register the particulars given in the consignment note or in the document of like nature, as the case may be, and in the declaration contained therein and thereafter the vehicle shall be allowed to move.

Endorsement of countersigned declaration at the last checkpost in West Bengal.

**123.** The declaration only countersigned under rule 122 and produced before the Deputy Commissioner, Assistant Commissioner, Sales Tax Officer, or Assistant Sales Tax Officer, as the case may be, in accordance with the provisions of sub-section (4) of section 80 shall, upon verification of the goods being transported in the goods vehicle with those specified in such declaration, be endorsed by him with his official seal at the last checkpost and thereafter it shall be returned to the transporter for onward movement of the vehicle to the place of destination outside West Bengal, after recording in a register the particulars given in the consignment note or in the document of like nature, as the case may be, and in the declaration contained therein and also the particulars of transshipment of goods, if any.

Interception detention and search of goods vehicle for verification under section 80.

**124.** For the purpose of verifying whether any consignment of goods are being transported in a goods vehicle in contravention of the provisions of section 80 and rules made thereunder,-

- (a) the authority referred to in clause (a) of rule 120 may intercept, detain or search such goods vehicle at a checkpost, or
- (b) the authority referred to in clause (b), or clause (c) of the said rule may intercept, detain or search such goods vehicle at any other place.

**PART III****Procedure for imposition of penalty under section 77 or section 78 or section 79 or section 80, procedure for realisation of penalty, auction sales of seized goods.**

Procedure for imposition of penalty for transporting goods in contravention of section 73 or section 81.

**125.** (1) Where, upon interception or search made under clause (a), clause (b), or clause (c), of section 74 for the purpose of verifying whether any consignment of goods is being or has been transported by a dealer, casual dealer or any other person from railway station, steamer station, airport, port, post office or any other place referred to in section 73 or from any checkpost to any other place within or outside west Bengal in contravention of the provisions of the sections referred to in section 73 or section 81, it is found by an Assistant Commissioner, Sales Tax Officer or Assistant Sales Tax Officer, either at the checkpost or at any other place that a consignment is being or has been transferred in

*The West Bengal Value Added Tax Rules, 2005*

contravention of the provisions of section 73 or section 81 and the rules made thereunder and such consignment of goods is seized by such authority under sub-section (1), or sub-section (2), of section 76, or whose goods are seized under sub-section (3) of section 76, such dealer, casual dealer or any other person, as the case may be, shall be liable to pay penalty under section 77 and an Assistant commissioner or a Sales Tax Officer shall serve a notice in Form No. 60 upon the person from whom such goods are seized or the owner of such goods or the person who subsequently establishes his claim for ownership of such goods, as the case may be, directing him to appear in person or through his agent and to show cause on the date and at time and place specified in such notice why a penalty under section 77 shall not be imposed on him.

(2) The Assistant Commissioner or Sales Tax Officer shall fix a date for hearing not less than fifteen days from the date of service of notice referred to in that rule :

Provided that the requirement of allowing fifteen days time for show cause in the notice may, at the request of the dealer, casual dealer or the person be waived by the authority who serves such notice.

(3) The dealer, casual dealer or the person be directed-

- (a) to produce the bill, invoice, consignment note or document of like nature issued by the consignor and the catalogue, if any, of the manufacturer of goods showing therein the retail sale prices fixed by such manufacturer in respect of such goods in West Bengal;
- (b) to furnish a declaration in respect of the aggregate retail price of the seized goods at which these are likely to be sold in West Bengal.

(4) The dealer, casual dealer or the person on whom notice has been served under sub-rule (1) may prefer objection to the imposition of penalty.

(5) After considering the objection, if any, preferred by the dealer, casual dealer or the person or after considering the document and evidence that may be produced, the authority referred to in sub-rule (2) shall determine the approximate saleable value of the goods transported in contravention of the provisions of section 73 or section 81, and impose a penalty on such person or dealer, as the case may be, in accordance with the provisions of section 77.

(6) When a penalty is imposed under sub-rule (5) by the authority referred to in sub-rule (2), such authority shall serve upon the person, casual dealer or dealer a notice in Form No. 61 directing him to pay the amount of penalty imposed by the date specified in such notice and to furnish a copy of the receipted challan as proof of payment of such penalty and take delivery of the goods seized under section 76 by the date specified in such notice.

(7) On receipt of a copy of the receipted challan referred to in sub-rule (6) as proof of payment of penalty, the authority referred to in sub-rule (2) shall after the person, casual dealer or dealer acknowledges the receipt of such goods in the copy of the seizure receipt related thereto, release the goods under sub-section (3) of section 77.

**126.** (1) Where the Assistant Commissioner or Sales Tax Officer finds that a person or transporter has contravened the provisions of second proviso to subsection (1) or first proviso to sub-section (2) of section 76, as the case may be, after the person or transporter is given at his option, the custody of seized goods, and a penalty is required to be imposed on such person or transporter under section 78, such authority shall serve a notice in Form No. 62 upon such person or transporter directing him to appear in person or through his agent, as the case may be, and to show cause on the date and at the time and place specified in such notice why a penalty under section 78 shall not be imposed on him.

*The West Bengal Value Added Tax Rules, 2005*

(2) The Assistant Commissioner or Sales Tax Officer shall fix a date for hearing not less than fifteen days from the date of issue of the notice referred to in sub-rule (1):

Provided that the requirement of allowing fifteen days' time in the notice for showing cause may, at the request of the person or transporter, be waived by the authority who serves such notice.

(3) The person or transporter may be directed-

- (a) to produce the bill, invoice, consignment note or document of like nature issued by the consignor or owner of the seized goods and catalogue, if any, of the manufacturer of the goods showing therein the retail sale prices fixed by such manufacturer in respect of such goods in West Bengal;
- (b) to furnish a declaration in respect of the aggregate market value of the seized goods at which these are likely to be sold in West Bengal.

(4) The person or transporter on whom notice has been served under sub-rule (1) may prefer any objection to the imposition of penalty.

(5) After considering the objection, if any, preferred by the person or transporter or after considering the document and evidence that may be produced, the authority referred to in sub-rule (2) shall determine the approximate market value of the seized goods delivered wholly or partly to the consignee or owner of such seized goods or otherwise disposed of by such person or transporter, in contravention of the provisions of the of second proviso to subsection (1) or first proviso to sub-section (2), as the case may be, and shall impose a penalty on such person or transporter in accordance with the provisions of section 78.

(6) When a penalty is imposed under sub-rule (5) by the authority referred to in sub-rule (2), such authority shall serve upon the person or transporter a notice in Form No. 63 directing him to pay the amount of penalty so imposed by the date specified in such notice, and shall also fix a date by which the receipted challan in proof of such payment shall be produced before him.

Procedure for imposition of penalty on transporter or person for contravention of provisions of section 73 when goods transported are not available.

**127.** (1) Where the Assistant Commissioner or Sales Tax Officer finds that a person or transporter has contravened the provisions of section 73, and such goods are not available for seizure under sub-section (1) of section 76, and a penalty is required to be imposed on such person or transporter under section 79, such authority shall serve a notice in Form No. 62 upon such person or transporter directing him to appear in person or through his agent, as the case may be, and to show cause on the date and at the time and place specified in such notice why a penalty under section 79 shall not be imposed on him.

(2) The Assistant Commissioner or Sales Tax Officer shall fix a date for hearing not less than fifteen days from the date of issue of the notice referred to in sub-rule (1):

Provided that the requirement of allowing fifteen days' time in the notice for showing cause may, at the request of the person or transporter, be waived by the authority who serves such notice.

(3) The person or transporter may be directed-

- (a) to produce the bill, invoice, consignment note or document of like nature issued by the consignor or owner of such goods and catalogue, if any, of the manufacturer of the goods showing therein the retail sale prices fixed by such manufacturer in respect of such goods in West Bengal;

*The West Bengal Value Added Tax Rules, 2005*

(b) to furnish a declaration in respect of the aggregate market value of such goods at which these are likely to be sold in West Bengal.

(4) The person or transporter on whom notice has been served under sub-rule (1) may prefer any objection to the imposition of penalty.

(5) After considering the objection, if any, preferred by the person or transporter or after considering the document and evidence that may be produced, the authority referred to in sub-rule (2) shall determine the approximate value of such goods delivered wholly or partly to the consignee or owner of such seized goods or otherwise disposed of by such person or transporter, in contravention of the provisions of the section 73, as the case may be, and shall impose a penalty on such person or transporter in accordance with the provisions of section 79.

(6) When a penalty is imposed under sub-rule (5) by the authority referred to in sub-rule (2), such authority shall serve upon the person or transporter a notice in Form No. 63 directing him to pay the amount of penalty so imposed by the date specified in such notice, and shall also fix a date by which the receipted challan in proof of such payment shall be produced before him.

Manner of imposition of penalty for transporting goods in contravention of the provisions of section 80.

**128.** (1) If it appears to the Deputy commissioner, Assistant Commissioner or Sales Tax Officer, as the case may be, referred to in clause (a) or clause (b) of sub-rule (2) of rule 121 that transporter is liable to penalty under sub-section (6) of section 80, he shall serve upon such transporter in Form No. 64 directing him or the person-in-charge of goods vehicle to appear and show cause on the date and at time and place specified in such notice as to why the proposed penalty shall not be imposed on him.

(2) The authority referred to in sub-rule (1) shall fix a date not less fifteen days from the date of service of such notice :

Provided that the time for prior notice to the transporter or person-in-charge of the vehicle may, at the request of such transporter or person-in-charge, be advanced to any date that suits the transporter or person-in-charge of such vehicle.

(3) After hearing the transporter or person-in-charge of such vehicle and considering the documents produced by him, if the Deputy Commissioner, Assistant Commissioner or Sales Tax Officer, as the case may be, is satisfied that the transporter has contravened the provisions of section 80, he shall, by an order in writing, impose such amount of penalty on such transporter as he deems just and proper under section 80:

Provided that the amount of penalty may be determined on the basis of the available copy of the invoice, consignment note or delivery note, issued by the consignor, being carried by the transporter and such evidence as may be produced, and after taking into consideration the retail price of such goods that may fetch on sale in West Bengal.

(4) When a penalty is imposed under sub-rule (3) by the authority referred to therein, he shall cause a notice in Form No. 65 to be served on the transporter or person-in-charge of the vehicle directing him to pay the amount of penalty so imposed by the date specified in such notice according to the provisions of sub-section (7) of section 80, and he shall also fix a date by which the receipted challan in proof of such payment shall be produced before him.

*The West Bengal Value Added Tax Rules, 2005*

Auction sale of seized goods for default in payment of tax, penalty, etc.

**129.** (1) Where the goods are seized under section 76 and the penalty imposed has not been paid by the date specified in the notice issued under sub-section (2) of section 77 or goods are seized under sub-section (10) of section 80, the authority who has seized such goods shall issue a proclamation for open auction for sale of such goods for cash on delivery fixing a date, not earlier than thirty days from the date of issue of such proclamation for sale, and in such proclamation, the time and place of sale and description of the goods for sale shall be mentioned.

(2) The proclamation for open auction referred to in sub-rule (1) shall be published in two local newspapers, and copy of such proclamation shall be,-

- (a) hung up for public view at the place where the sale in auction is to take place; and
- (b) forwarded to the dealer, casual dealer or person from whom such goods have been seized under section 76 or owner of such goods if his address is available, or to the person who subsequently claims ownership of authority of possession, where his address is available in the seizure records.

(3) The goods shall ordinarily be sold to the highest bidder but if it appears to the Deputy commissioner, Assistant commissioner or Sales Tax Officer, as the case may be, that such highest bid as offered by such bidder is inadequate, he may adjourn the sale to some other date, and a fresh proclamation specifying the next date for auction shall also be issued and published in accordance with the provisions of sub-rule (2).

(4) On the date of auction specified in the proclamation referred to in sub-rule (1) or sub-rule (3), the goods seized under section 76 shall be sold under sub-section (4) of section 77:

Provided that if a copy of the proclamation does not appear to have been forwarded to the dealer or person from whom goods have been seized, and the amount of penalty is due, and if such dealer, casual dealer or person or the owner of the goods so seized appears before the Deputy Commissioner, Assistant Commissioner or Sales Tax Officer, as the case may be, on any date not later than receipted challan showing payment of penalty due from such dealer or person, the goods, referred to in such proclamation shall not be sold in auction, and such goods shall be released to such dealer, casual dealer or person in accordance with the provisions of sub-rule (7) of rule 125.

Auction sale or destruction of certain seized goods in relaxation of rules for auction.

**130.** Where the Deputy Commissioner, Assistant Commissioner or Sales Tax Officer, as the case may be, referred to in sub-rule (1) or rule 129, is of the opinion that the goods referred to in sub-section (6) of section 77 is required to be sold in open auction or destroyed, he shall, in relaxation of the procedures laid down in the said rule made in terms of sub-section (6) of section 77, intimate the dealer, casual dealer or person from whom such goods have been seized under section 76 and from whom an amount of penalty imposed under section 77 is due, the date for sale of such goods in open auction or the date of destruction of such goods.

Provided that before taking recourse to such sale, the Deputy Commissioner, Assistant Commissioner or Sales Tax Officer, as the case may be, shall record the reasons therefor.

Provided further that if there has been no claimant of the goods seized under section 76 at the time of seizure, the intimation may be sent to the dealer, casual dealer or person who subsequently claims the ownership or authority of possession of such goods or to the owner of goods, if his address is available.

*The West Bengal Value Added Tax Rules, 2005*

Manner of deposit of the proceeds of auction sale in the appropriate Government Treasury.

**131.** (1) The proceeds of sales of the seized goods referred to in clause (c) of sub-section (7) of section 77 shall, within seven days from the date of sale in auction be deposited into the appropriate Government Treasury situated within the jurisdiction of the Deputy Commissioner, Assistant Commissioner or Sales Tax Officer, as the case may be, who sold such goods in open auction under sub-rule (4) of rule 129 or rule 130

(2) If there remains any balance of the proceeds calculated in the manner referred to in sub-section (7) of section 77 for payment to the owner of the goods sold, or in case the owner of such goods is not known, to the person, who subsequently claims the ownership of such goods or to the dealer, casual dealer or person from whom such goods have been seized, the Deputy Commissioner, Assistant Commissioner or Sales Tax Officer, as the case may be, shall, in order of the following priority, send intimation in respect of such balance of the proceeds to-

- (a) the owner of the goods where his address is available on records of seizure of goods; or
- (b) the dealer, casual dealer or person, as the case may be, from whom the goods so sold in open auction have been seized.

Manner of payment of the balance amount of sale proceeds to the owner of goods after sale in auction.

**132.** (1) Where any owner of the goods sold in open auction under sub-rule (4) of rule 129 or the dealer, casual dealer or person from whom such goods have been seized under section 76 claims the balance of the proceeds of sale made in such auction, he shall, within the time referred to in sub-section (7) of section 77 make an application to the Deputy Commissioner, Assistant commissioner or Sales Tax Officer, as the case may be, referred to in sub-rule (2) of rule 131 for the payment of such balance of the proceeds of sale.

(2) If the Deputy Commissioner, Assistant Commissioner or Sales Tax Officer, as the case may be, is satisfied that the claimant of the payment of balance of such proceeds is the owner of goods so sold, he shall issue a Refund Payment Order (Cash) towards payment of the amount of proceeds of sale to such owner of the goods:

Provided that where address of the owner of goods seized under section 76 is not available on the records of seizure, Refund Payment Order (cash) may be issued, upon an application made in this behalf by the dealer, casual dealer or person from whom such goods have been seized.

**CHAPTER XIII**

**Manner of imposition of penalty, for non-furnishing or furnishing of incorrect information in respect of transfer of goods otherwise than by way of sale, for default in depositing amount of tax collected in violation of the law, for concealment of sales, for failure to obtain permit for organising exhibition- cum- sale.**

Manner of imposition of penalty under section 30C.

**133.** (1) Where, a dealer has failed to furnish information as required under section 30B or, upon verification of the information in the statement furnished under section 30B by a dealer, it appears to the appropriate assessing authority that it is necessary to proceed against such dealer under section 30C, such authority shall serve upon such dealer a notice in Form No. 4 directing such dealer to appear before him in person or through an authorised agent, and –

- (a) to produce before him the books of accounts, registers or documents including those in the form of electronic records for examination;

*The West Bengal Value Added Tax Rules, 2005*

- (b) to explain the books of accounts or documents produced by such dealer or evidence which came into possession of such authority; and
- (c) to show cause on the date specified in such notice why penalty, not less than fifteen *per centum*, but not exceeding twenty-five *per centum*, of the value of the goods claimed to have been transferred by him shall not be imposed.

(2) The dealer may, if he so wishes, prefer any objection in writing, or adduce any evidence in support of his contention, on the date of hearing.

(3) After examining the books of accounts, documents or evidence, produced by the dealer and considering his objection, the appropriate assessing authority shall impose penalty, not exceeding the amount specified in the notice issued upon the dealer under section 30C as he deems fit and reasonable and shall serve a notice in Form No. 5 upon such dealer directing him to make payment of the amount specified in the notice within fifteen days from the date of service of such notice and to produce the receipted challan in proof of such payment before such authority.

Penalty for default in depositing amount of tax collected in violation of the law.

**134.** (1) If any dealer is liable to pay any penalty under sub-section (4) of section 39, the appropriate assessing authority may serve a notice in Form No. 4 upon the dealer proposing levy of a penalty not exceeding such amount as he may specify in the notice and calling upon the dealer to show cause, if any, against the proposed imposition of penalty on the date specified in the notice, and the date of hearing to be fixed shall not be less than twenty days from the date of service of such notice.

(2) After considering the cause, if any, shown by the dealer in pursuance of the notice referred to in sub-rule (1), the appropriate assessing authority may impose such penalty as he may think fit, and serve a notice in Form No. 5 upon him specifying the date, not less than twenty days from the service of the notice, by which the payment of the amount of penalty shall be made, and he shall also fix a date by which the dealer shall produce before him the receipted challan in proof of such payment.

Manner of imposition of penalty for concealment of sales and payment of such penalty.

**135.** (1) Where it appears to the appropriate assessing authority that it is necessary to proceed against a dealer under sub-section (1) of section 96, such authority shall serve upon such dealer a notice in Form No. 66 directing him to appear before him in person or through an authorised agent and

- (a) to produce before him the books of accounts, registers or documents including those in the form of electronic records for examination;
- (b) to explain the books of accounts or documents produced by such dealer or evidence that came into possession of the appropriate assessing authority; and
- (c) and to show cause on the date specified in such notice why penalty as specified in the notice shall not be imposed on him.

(2) The dealer may, if he so wishes, prefer any objection in writing or he may adduce any evidence in support of his contention on the date of hearing.

(3) After examining the books of accounts, documents or evidence, produced by the dealer and considering his objection, the appropriate assessing authority shall impose penalty upon the dealer under sub-section (1) of section 96 for such amount as he deems fit and reasonable and serve a notice in Form No. 67 upon such dealer directing him to make payment of the amount in accordance with the provisions of sub-section (2) of section 96 and to produce the receipted challan in proof of such payment by the date specified in the said notice.

*The West Bengal Value Added Tax Rules, 2005*

Procedure for imposition of penalty under section 101 for contravention of provisions of section 100.

**136.** (1) Where the Commissioner, or the Special Commissioner, or the Additional Commissioner, as the case may be, finds that the person has contravened the provisions of section 100 and a penalty is required to be imposed in accordance with the provisions of section 101, such authority shall serve a notice in Form No. 4 upon such person directing him to appear in person or through his agent on the date and at the time and place specified in such notice and to show cause as to why a penalty under sub-section (1) of section 101 shall not be imposed on him.

(2) The authority referred to in sub-rule (1) shall fix a date for hearing not less than fifteen days from the date of service of the notice referred to in sub-rule (1).

(3) The person on whom a notice has been served under sub-rule (1) may prefer objection to the imposition of penalty and adduce evidence in support of such objection.

(4) The authority referred to in sub-rule (1) may after considering the objection and the evidence produced in this behalf impose upon such person a penalty, by passing an order in writing in accordance with the provisions of section 101.

(5) When a penalty is imposed under sub-rule (4), the authority referred to in that sub-rule shall serve upon the person, along with copy of the relevant order, a notice in Form No. 5 directing him to pay the amount of penalty imposed within the date specified in such notice and shall fix a date, by which the receipted challan in proof of such payment shall be produced before him.

**CHAPTER XIV****Appeal, revision and review of an order and reference of cases to the West Bengal Taxation Tribunal.****PART I****Appellate authority, procedure for presentation of appeal and stay petition.**

Appellate authority.

**137.** (1) Where an appeal arises from an assessment order passed by the appropriate assessing authority who is a Sales Tax Officer in rank, such appeal shall lie to the appellate authority who is an Assistant Commissioner, or Deputy Commissioner, in rank, as may be notified by the Commissioner, and where an appeal arises from an assessment order passed by the appropriate assessing authority who is an Assistant Commissioner in rank, such appeal shall lie to the appellate authority who is a Deputy Commissioner, or Additional Commissioner in rank, as may be notified by the Commissioner, and where an appeal arises from an assessment order passed by the appropriate authority who is a Deputy Commissioner in rank, such appeal shall lie to the appellate authority who is an Additional Commissioner:

Provided that, if the Commissioner thinks fit so to do, he may transfer any appeal from one Assistant commissioner to another Assistant Commissioner or Deputy Commissioner, or from one Deputy Commissioner to another Deputy Commissioner, or Additional Commissioner, or from one Additional Commissioner to another Additional Commissioner, and thereupon the Assistant Commissioner or the Deputy commissioner, or the Additional Commissioner, as the case may be, to whom the appeal is so transferred, shall proceed with and dispose of the appeal as if it had been duly filed before him.

(2) An appeal from an assessment order passed by the appropriate assessing authority shall lie to that appellate authority who has appellate jurisdiction over such assessing authority.

*The West Bengal Value Added Tax Rules, 2005*

Memorandum of appeal and presentation thereof.

**138.** (1) Any dealer, casual dealer, or person (hereinafter referred to as the appellant) intending to prefer an appeal under sub-section (1) of section 84 against an order of assessment referred to in clause (a) or clause (b) of the explanation, as the case may be, to that section shall present a memorandum in Form No. 68 in duplicate to the appellate authority.

(2) The memorandum of appeal—

(a) shall contain the following particulars :

- (i) the date of order appealed against;
- (ii) the name and designation of the officer who passed the order;
- (iii) the grounds of appeal briefly but clearly set out;
- (iv) the date of receipt of notice of demand referred to in clause (c) of the Explanation to section 84 in respect of the order appealed against;
- (v) the amount of net tax or any other tax, penalty and interest admitted to be due from the appellant;
- (vi) prayer of the appellant for remedy of the grievance expressed in the grounds referred to in sub-clause (iii);

(b) shall be endorsed by the appellant or by an agent authorised in writing in this behalf by the appellant, as follows :-

- (i) such amount of net tax, or any other tax, penalty and interest, as the appellant admits to be due from him has been paid; and
- (ii) that to the best of his knowledge and belief the facts set out in the memorandum are true;

(c) shall be verified in the manner referred to in the memorandum of appeal and signed by the appellant or by agent duly authorised by him;

(d) shall be accompanied by-

- (i) a copy of the order of assessment against which the appeal is preferred; and
- (ii) court fee stamp for the amount of fee as prescribed under rule 207 for presenting an appeal.

(3) A memorandum of appeal may be presented to the appellate authority by the appellant or by an agent duly authorised by him or may be sent to the said authority by registered post.

(4) If a memorandum of appeal or a stay petition, if any, is sent by registered post, such memorandum or petition shall be deemed to have been presented on the day on which it is accepted and registered by a post office.

(5) A copy of the memorandum of appeal in Form No. 68, shall be sent by the dealer casual dealer or person to the appropriate assessing authority within seven days from the date of filing of such memorandum of appeal and stay petition, if any, before the appropriate appellate authority.

Entertainment of appeals for hearing.

**139.** (1) Where it appears to the appellate authority that the appellant has-

- (a) not paid the amount of net tax or any other tax, penalty or interest, as the case may be, that the appellant admits to be due from him; or
- (b) not enclosed a copy of the assessment order or order of determination of interest, as the case may be; or

*The West Bengal Value Added Tax Rules, 2005*

- (c) not affixed the court fee stamp showing adequate payment of fee for presenting the appeal; or
- (d) has not filled the form properly including the verification,

such appellate authority shall serve a notice upon the appellant directing him to show case on the date and time specified in such notice as to why the appeal presented by him shall not be refused to be entertained:

Provided that the appellate authority shall issue such notice within three days from the date of presentation of such appeal.

(2) If the appellant fails to show cause in terms of the provisions of sub-rule (1), by the date specified in the notice referred to in that sub-rule, the appellate authority shall, for reasons to be recorded, pass an order to the effect that such appeal cannot be entertained, and inform the appellant accordingly.

(3) Where the appellant pays the amount of net tax or any other tax, penalty, or interest, as the case may be, that he admits to be due from him, and produces before the appellate authority, on the date specified in the notice on such other date as may be allowed by the appellate authority, the receipted copy of challan showing payment of such amount of net tax or any other tax, penalty, or interest, such appellate authority shall, after allowing the appellant to amend the memorandum of appeal in this behalf, entertain the appeal for hearing on its merit.

(4) Where the appellant pays the fee or makes good the deficiencies of such fee by the date specified in the notice, or such other date as may be allowed by the appellate authority, by means of court fee stamp, or where he furnishes by the date specified in the notice, or such other date as may be allowed by the appellate authority, a copy of the order of assessment against which he has presented his appeal, such appellate authority shall, after allowing the appellant to amend the memorandum of appeal in this behalf, entertain the appeal for hearing on its merit.

(5) The date on which the appellant complies with the requirement referred to in clause (c) and clause (d) of sub-rule (2) of rule 138 shall, notwithstanding that he has presented the memorandum of appeal on any earlier date, be deemed to be date for presentation of his memorandum of appeal for counting the period of limitation.

Proceedings for disposal of appeal.

**140.** (1) Where an appeal is entertained by the appellate authority, he shall serve upon the appellant a notice in Form No. 69 directing him to appear and produce before him such accounts, registers, document including those in the form of electronic records or evidence as he wishes to rely on in support of the ground taken in the memorandum of appeal on the date, time and at the place specified in such notice.

(2) The appellate authority shall, within three days of entertainment under sub-rule (3) or sub-rule (4), or sub-rule (5) of rule 139 of such appeal, or from its date of presentation where the same does not suffer from any infirmity as specified in sub-rule (1) of rule 139, fix a date for hearing of appeal ordinarily not less thirty days from the date of service of the notice referred to in sub-rule (1).

(3) If an appellant intends to be heard on any date other than the date fixed for hearing in terms of the notice issued under sub-rule (2), he or his authorised agent shall present an application for adjournment to the appropriate appellate authority informing him of his intention to do so or the appellant may send such application by registered post well in advance so that the said application may reach the said authority on a date prior to the date of hearing fixed in terms of such notice.

*The West Bengal Value Added Tax Rules, 2005*

(4) In course of hearing the appellate authority may, on application, allow the appellant to make amendment in the memorandum in respect of grounds referred to in sub-clause (iii) or sub-clause (vi) of clause (a) of sub-rule (2) of rule 138.

(5) After hearing the appellant and considering accounts, registers, document including those in the form of electronic records or evidence produced by him, the appellate authority shall, by an order in writing, dispose of the appeal to the best of his judgment in accordance with the provisions of sub-section (3) or sub-section (4) of section 84 and send a copy of such order to the appellant and to the appropriate assessing authority whose order forms the subject matter of the appeal:

Provided that where an appellant fails to appear before the appellate authority on the date specified in the notice referred to in sub-rule (1) or such other date as may be allowed by such appellate authority, and to produce accounts, document or evidence, the appellate authority shall dispose of the appeal *ex parte* to the best of his judgment and send a copy of such order to the appellant and to the appropriate assessing authority whose order forms the subject matter of the appeal.

Stay petition,  
presentation and  
disposal thereof.

**141.** (1) If an appellant intends to pray for stay of recovery of the disputed amount of net tax or any other tax, penalty or interest arising out of an order appealed against, he shall make a stay petition containing, *inter alia*, substance of facts leading to the exact amount of net tax or any other tax, penalty or interest sought to be stayed and the exact amount of net tax or any other tax, penalty or interest disputed, payment of net tax or any other tax, penalty or interest before and after the said order and the reasons in brief for seeking stay, and stay petition shall be presented along with the memorandum of appeal under rule 138.

(2) Where a stay petition has been presented by an appellant under sub-rule (1) before the appellate authority and the appeal has been entertained, he shall, after giving such appellant a reasonable opportunity of being heard, dispose of such stay petition within one month from the date of presentation of such petition.

(3) The appellate authority may, in his discretion, by an order in writing, stay realisation of the amount of net tax or any other tax, penalty or interest in part or whole, as the case may be, in dispute on such terms and conditions as he may deem fit and proper in the facts and circumstances of the case.

(4) If the realisation of the amount of net tax or any other tax, penalty or interest is stayed by the appellate authority subject to payment of such amount of net tax or any other tax, penalty or interest, or furnishing security for securing the payment of the amount of net tax or any other tax, penalty or interest in dispute, as the case may be, specified in the order referred to in sub-rule (3), the appellant shall pay such amount of net tax or any other tax, penalty or interest or furnish such security, by the date specified in such order.

(5) Where an appellant fails to pay amount of net tax or any other tax, penalty or interest in dispute which he is required to pay according to the order referred to in sub-rule (3) by the date specified therein or such other date as may be allowed by the appellate authority, such order staying realisation of the amount of net tax or any other tax, penalty or interest, as the case may be, shall stand automatically vacated after the expiry of the date specified in the order or such other date as may be allowed by the appellate authority.

*The West Bengal Value Added Tax Rules, 2005***PART II****Authorities, other than the Appellate and Revisional Board for revision, procedure for suo motu revision and revision on application**

Functional jurisdiction of revisional authorities under section 85 or section 86.

**142.** (1) Subject to the provisions of sub-rule (1) of rule 143, and in the interest of revenue, any assessment made or order passed under the Act and the rules made thereunder may be revised *suo motu* under section 85, and accordingly-

Subject to the provisions of sub-rule (1) of rule 143, and in the interest of revenue, any assessment made or order passed under the Act and the rules made thereunder may be revised *suo motu* under section 85, and accordingly-

- (a) any order passed by an Assistant Sales Tax Officer, or a Sales Tax Officer as registering authority, assessing authority, or otherwise, may be revised by an Assistant Commissioner, on his own motion, who has jurisdiction over such Assistant Sales Tax Officer or Sales Tax Officer;
- (b) any order passed by an Assistant Commissioner, as registering authority or assessing authority or otherwise, may be revised by a Deputy Commissioner, on his own motion, who has jurisdiction over such Assistant Commissioner;
- (c) any order passed by a Deputy Commissioner may be revised by an Additional Commissioner on his own motion;
- (d) any order passed by an Additional Commissioner may be revised by a Special Commissioner on his own motion;
- (e) any order passed by an officer referred to in clause (a), clause (b), clause (c), clause (d), by any of the predecessors-in-office of the Commissioner, may be revised by the Commissioner.

(2) An application for revision under section 86 of an order, other than an order referred to in section 87 and an order of assessment against which an appeal lies under section 84, but including an order referred to in sub-rule (2), sub-rule (3), or sub-rule (4) of rule 139-

- (a) passed by a Sales Tax Officer or by an Assistant Sales Tax Officer, shall be made in the first instance to the Assistant Commissioner, or a Deputy Commissioner as may be notified by the Commissioner, who has jurisdiction over such Sales Tax Officer or Assistant Sales Tax Officer;
- (b) passed by an Assistant Commissioner shall, in the first instance, be made to the Deputy Commissioner, or an Additional Commissioner as may be notified by the Commissioner, who has jurisdiction over such Assistant Commissioner;
- (c) passed by a Deputy Commissioner shall, in the first instance, be made to an Additional Commissioner;
- (d) passed in the first instance under clause (a) by an Assistant Commissioner, shall be made to the Deputy Commissioner, who has jurisdiction over such Assistant Commissioner;
- (e) passed in the first instance under clause (a) by a Deputy Commissioner, shall be made to the Additional Commissioner, who has jurisdiction over such Deputy Commissioner;
- (f) passed in the first instance under clause (b) by a Deputy Commissioner, shall be made to the Commissioner or to such Additional Commissioner as the Commissioner so directs; and

*The West Bengal Value Added Tax Rules, 2005*

- (g) passed in the first instance under clause (b) by an Additional Commissioner, shall be made to the Commissioner or to such Special Commissioner as the Commissioner so directs.

(3) The authorities referred to in sub-rule (1) or sub-rule (2) shall be called the revisional authority for the purposes of section 85 or section 86, as the case may be.

Proceedings for  
*suo motu*  
revision by the  
revisional  
authorities.

**143.** (1) Where it appears to the revisional authority referred to in sub-rule (3) of rule 142 that an assessment order or any other order passed by an authority subordinate to him under the Act and rules made thereunder is required to be revised by his, on his own motion, under section 85, such revisional authority shall serve upon a notice in Form No. 70 with a gist of the proposed order directing him to appear before him and show cause on the date and at the time and place specified in such notice as to why the order referred to therein shall not be revised:

Provided that the revisional authority shall not revise an assessment order, or any other order, on his own motion-

- (a) if the time for presenting an appeal from such assessment order or the application for revision of such order has not expired; or
- (b) if the assessment order, or any other order has been passed eight years before the date of revision:

Provided further that in computing the time limited by clause (b) of the first proviso for revising any order under section 85, the period of time during which revisional authority is restrained by an order by the tribunal or court from-

- (a) commencing or continuing any proceeding for such revision;
- (b) commencing or continuing any investigation, enquiry or examination of the accounts, documents or evidence required to be made in connection with such revision,

shall be excluded:

Provided also that where in consequence of an assessment made or order passed in the first instance, or on appeal, revision or review under the Central Sales Tax Act, 1956 (74 of 1956), in respect of a dealer, the assessment made or order passed earlier under this Act in respect of such dealer requires to be revised, the revisional authority may, on his own motion, revise any assessment made or order passed in respect of such dealer under this Act within eight years from the date of order passed under the Central Sales Tax Act, 1956.

(2) The revisional authority shall fix the date of hearing under sub-rule (1) ordinarily not less than fifteen days from the date of issue of the notice under the said sub-rule.

(3) After considering the objection, if any, made in pursuance of the notice under sub-rule (1) and examining any account, document or evidence produced in support thereof before the revisional authority on the date specified in such notice or on such other date as may be allowed by him and also considering the evidence or information which the revisional authority has in his possession, he shall, by an order in writing, revise to the best of his judgement the order referred to in the notice served under sub-rule (1):

Provided that where a dealer, casual dealer, or person fails to appear and show cause against the proposed revision, the revisional authority shall revise the order *ex parte* to the best of his judgment.

(4) A copy of the order passed under sub-rule (3) shall be sent to the dealer, casual dealer, or person, as the case may be, and to the authority whose order has been revised.

*The West Bengal Value Added Tax Rules, 2005*

Manner of making application for revision under section 86.

**144.** (1) A dealer, casual dealer, or person, as the case may be, (hereinafter referred to as applicant) who is aggrieved by an order, other than an order of assessment, shall, within forty five days from the date of receipt of an order, or within such further period as may be allowed by the revisional authority referred to in sub-rule (3) of rule 142, make an application in Form No. 68 in duplicate for revision under section 86 to such revisional authority for revision of an order referred to in that section :

Provided that where an applicant seeks a stay of realisation of penalty or stay of operation of an order sought to be revised, he shall present in person or through an agent the application for revision together with his application for such stay.

(2) An application for revision shall contain, *inter alia*, the following particulars:—

- (a) the date of order sought to be revised;
- (b) the name and designation of the authority who has passed the order referred to in clause (a),
- (c) the grounds of the application for revision set out briefly but clearly;
- (d) the date of receipt of the order or notice, as the case may be;
- (e) prayer of the applicant for remedy of the grievance stated in the grounds of the application.

(3) The application for revision shall be accompanied by—

- (a) a copy of the order sought to be revised ;
- (b) court fee stamp for the amount of fee as prescribed under rule 207 for making the application for revision.

(4) In the application for revision, the applicant shall endorse that the facts set out and verified in such application are true to the best of his knowledge.

(5) An application for revision in Form No. 68 by a dealer, casual dealer or person, as the case may be, shall be verified and signed by him in the manner referred to in the said form.

(6) Application for revision shall be presented or sent by registered post to the revisional authority in the manner referred to in sub-rule (3) of rule 138.

(7) Where an application for revision is sent by registered post, such application shall be deemed to have been presented on the date on which it is accepted and registered by the post office.

(8) Where it appears to the revisional authority that the dealer, casual dealer or person has not complied with the provisions of sub-rule (2) or sub-rule (3), he may reject the application after giving the dealer an opportunity of being heard.

(9) Where the applicant intends to pay the fee or makes good the deficiencies of such fee by means of court fee stamp or where such applicant intends to furnish the copy of order sought to be revised on any date after making the application, such applicant may, with prior permission of the revisional authority, do so:

Provided that the date on which the applicant pays the fee or makes good the deficiencies of such fee or furnishes a copy of the order sought to be revised, as the case may be, shall,

*The West Bengal Value Added Tax Rules, 2005*

notwithstanding that he has presented the application on any earlier date, be deemed to be the date for presentation of such application for the purpose of counting the period of limitation.

Proceedings for disposal of application for revision.

**145.** (1) Where it appears to the revisional authority that an application made under rule 144 is in order, he shall serve upon the applicant a notice in Form No. 69 directing him to appear and produce before him such accounts, registers, documents including those in the form of electronic records or evidence as he wishes to rely on in support of the grounds taken in such application on the date and at the time and place specified in such notice.

(2) The revisional authority shall fix a date for hearing of the application for revision ordinarily not less than thirty days from the date of issue of the notice referred to in sub-rule (1).

(3) If an applicant intends to be heard on any date other than the date fixed for hearing in terms of the notice issued under sub-rule (2), he or his authorised agent shall present an application for adjournment to the appropriate revisional authority informing him of his intention to do so or the applicant may send such application by registered post well in advance so that the said application may reach the said authority on a date prior to the date of hearing fixed in terms of such notice.

(4) After hearing the applicant and considering accounts, registers or documents including those in the form of electronic records or evidence produced by him, the revisional authority shall, by an order in writing, dispose of the application for revision to the best of his judgment in accordance with the provisions of section 86, and send a copy of such order to the applicant and the authority whose order has been revised:

Provided that where the applicant fails to appear and produce any accounts, registers, documents including those in the form of electronic records or evidence before the revisional authority on the date specified in the notice referred to in sub-rule (1) or on such other date as may be allowed by such authority, the revisional authority shall dispose of the application *ex parte* to the best of his judgment, and send a copy of such order to the applicant and the authority whose order has been revised.

Stay of realisation of penalty and any order pending disposal of the application for revision.

**146.** (1) If an application for stay of realisation of any amount of penalty or for stay of an order passed, under the Act or the rules made thereunder has been presented along with the application for revision before the revisional authority, such authority may, after giving the applicant a reasonable opportunity of being heard, dispose of such application for stay within one month from the date of presentation of such application.

(2) The revisional authority may, in his discretion, by an order in writing, stay realisation of the penalty in part or whole or stay the operation of the order sought to be revised, as the case may be, on such terms and conditions as he may deem fit and proper in the facts and circumstances of the case.

(3) If the realisation of penalty or operation of the order is stayed by the order referred to in sub-rule (2), subject to payment of such amount of penalty or furnishing of such security to secure the payment of penalty or as directed in such order, stay shall be allowed on compliance of the said order by the applicant.

(4) Where the applicant fails to pay the amount of penalty or furnish the security as required by the order referred to in sub-rule (2) or sub-rule (3), as the case may be, by the date specified therein, such order staying the realisation of penalty or operation of the order shall stand automatically vacated on the expiry of the date specified in such order or such further date may be allowed by the revisional authority.

*The West Bengal Value Added Tax Rules, 2005***PART III****Procedure for suo motu review or review on application by the authorities, other than the Appellate and Revisional Board.**

Proceedings for suo motu review of assessment orders or any other order.

**147.** (1) Where it appears to the authority who has made an assessment or passed an order under the Act or the rules made thereunder that there is an apparent mistake in fact or in law in such assessment or order, he may review on his own motion in the interest of revenue, such assessment or order under section 88.

(2) Any authority referred to in sub-rule (1) who considers it necessary to review, on his own motion, an assessment made or order passed by him earlier, shall serve upon a dealer, casual dealer, or person a notice in Form No. 70 directing him to appear and show cause on the date, time and at the place specified in such notice as to why the assessment or order referred to in such notice shall not be revised upon review by him:

Provided that no assessment or order shall be reviewed under this rule—

- (a) if the time for presenting an appeal from such assessment or the application for revision or review of such order, has not expired; or
- (b) if such assessment or order has been made, or passed, four years before the date of review:

Provided further that in computing the time limit by clause (b) of the first proviso for reviewing an assessment or order under section 88, the period of time during which the Commissioner or the authority competent to review such order has been restrained by an order of tribunal or court—

- (a) from commencing or continuing any proceeding for review of such assessment or order, or
- (b) from commencing or continuing any investigation, enquiry or examination of the accounts, document or evidence required to be made in connection with such review.

shall be excluded:

Provided also that where in consequence of an assessment made, or order passed in the first instance, or on an appeal, revision or review, under the Central Sales Tax Act, 1956 (74 of 1956) in respect of a dealer, the authority who is competent so to do considers it necessary to review, on his own motion, an assessment made or order passed earlier by him, under this Act, he may, within four years from the date of order passed under the Central Sales Tax Act, 1956 (74 of 1956), review, on his own motion, such assessment made or order passed in respect of such dealer.

(3) The date for hearing of the dealer, casual dealer or person on whom a notice is served under sub-rule (2) shall be fixed ordinarily not less than fifteen days from the date of service of such notice.

(4) After hearing the dealer, casual dealer, or person, as the case may be, and considering the accounts, registers, documents including those in the form of electronic records or evidence which the reviewing authority has in his possession or which may be produced before him by such dealer, casual dealer or person, such reviewing authority shall, by an order in writing, review to the best of his judgment the assessment or order referred to in the notice served under sub-rule (2):

*The West Bengal Value Added Tax Rules, 2005*

Provided that where the dealer, casual dealer, or person on whom the notice referred to in sub-rule (2) has been served fails to appear or produce on the date specified in such notice or such other date as may be allowed by such authority any evidence before him, the reviewing authority may pass an order *ex parte* upon review to the best of his judgment.

(5) A copy of the order passed under sub-rule (4) shall be sent to the dealer, casual dealer, or person, as the case may be.

(6) a copy of the order passed under sub-rule (4) shall also be sent to—

- (a) the Assistant Commissioner, if the person who passes the order upon review under this rule is a Sales Tax Officer, or
- (b) the Deputy Commissioner, if the person who passes the order upon review under this rule is an Assistant Commissioner, or
- (c) the Additional Commissioner, if the person who passes the order upon review under this rule is a Deputy Commissioner, or
- (d) the Special Commissioner, if the person who passes the order upon review under this rule is an Additional Commissioner.
- (e) the Commissioner, if the person who passes the order upon review under this rule is a Special Commissioner.

Manner of making an application for review.

**148.** (1) Any dealer, casual dealer or person aggrieved by an assessment made or order passed under the Act or the rules made thereunder, may, within thirty days from the date of receipt of such assessment order or such further period as may be allowed by the reviewing authority, make an application in Form No. 68 for review under section 88 to the person who has made such assessment or passed such order and continues to be the same authority by his designation in relation to such dealer, casual dealer or person as on the date of such assessment or order.

Provided that no application for review of an assessment or order shall lie if such dealer, casual dealer, or person has preferred an appeal under section 84, in case of an assessment, or has made an application for revision under section 86, in case of an order, other than an assessment, against such assessment or order as the case may be.

(2) The provisions of sub-rule (2), sub-rule (3), sub-rule (4), sub-rule (5), sub-rule (6), sub-rule (7) and sub-rule (8) of rule 144, and rule 145 shall apply *mutatis mutandis* to every application for review and to proceedings for disposal of an application for review.

Notice before passing any order likely to affect a dealer adversely during pendency of appeal, revision or review.

**149.** (1) If the appellate or revisional authority or an authority competent to review an order under rule 148 receives any information during the pendency of disposal of appeal, revision, or review for which such authority has reasons to believe that some amount of turnover of sales or purchases has escaped assessment of tax in respect of the period to which such appeal, revision or review relates and if such authority likes to take into consideration such information in passing his appellate, revisional or review order, as the case may be, such authority before passing any such order shall serve upon the appellant or the applicant for revision or review a notice in Form No. 69 directing him to prefer objection or make representation, if any, on the date and time specified therein.

(2) The date for hearing in pursuance of the notice referred to in sub-rule (1) shall be fixed ordinarily not less than fifteen days from the date of service of such notice.

*The West Bengal Value Added Tax Rules, 2005***PART IV****Constitution of the Appellate and Revisional Board, qualification of its members and procedure for revision and review by it and reference to West Bengal Taxation Tribunal.**

Qualifications of members of Appellate and Revisional Board.

**150.** (1) No person shall be qualified for appointment as a member of the Appellate and Revisional Board under sub-section (2) of section 7—

- (a) unless such person is a member of the West Bengal Higher Judicial Service and has held the post of a District Judge at least for three years, or
- (b) unless such person is an officer, not below the rank of an Additional Commissioner in the Directorate of Commercial Taxes under the State Government, or
- (c) unless such person is a member of Indian Audit and Accounts Service or a member of the West Bengal Higher Audit and Accounts Service.

(2) A person referred to in clause (a) of sub-rule (1) shall be called a Judicial Member on his appointment in the Appellate and Revisional Board, a person referred to in clause (b) of that sub-rule shall be called an Administrative member and a person referred to in clause (c) of that sub-rule shall be called as an Accounts Member.

Constitution of the Appellate and Revisional Board.

**151.** The Appellate and Revisional Board shall consist of—

- (a) two Judicial Members,
- (b) two Administrative Members, and
- (c) one Accounts Member:

Provided that the Appellate and Revisional Board shall, notwithstanding vacancy at any time in the office of any member, continue to exercise its jurisdiction, powers and authority and discharge its functions conferred by, or under, this Act.

Tenure of the members of the Appellate and Revisional Board.

**152.** A member of the Appellate and Revisional Board shall hold his office for a term not exceeding a period of three years from the date on which such member assumes his office.

Provided that the State Government may, on the expiry of a term of appointment of a member in the Appellate and Revisional Board renew from time to time his appointment by an order, for a further term not exceeding three years on such terms and conditions as it may consider expedient.

Conditions of service as a member in the Appellate and Revisional Board.

**153.** The terms and conditions of service of any member appointed under sub-section (2) of section 7 shall, in addition to the service conditions as applicable to him in the post of his substantive appointment, be such as may be determined from time to time by the State Government.

Appointment of the President of the Appellate and Revisional Board.

**154.** (1) the State Government may appoint under sub-section (2) of section 7 a Judicial Member who is senior to all other Judicial Members, as the President of the Appellate and Revisional Board.

*Explanation.*— The seniority of the Judicial Members appointed in the Appellate and Revisional Board shall be determined on the basis of the gradation list of the West Bengal Higher Judicial Service.

*The West Bengal Value Added Tax Rules, 2005*

(2) When vacancy in the Office of the President occurs for any reason, or when the President is unable to discharge his functions during his tenure owing to his absence, illness or any other reasons, the other Judicial Member in such Board shall act as the President and discharge the functions of the President until the President, or a new President after being appointed by the State Government under sub-section (2) of section 7, assumes the office :

Provided that when no Judicial Member is present in his office to discharge the functions of the President under this sub-rule, the senior most member, among the Administrative Members and Accounts member of the Board, shall discharge the functions of the President until the Judicial Member empowered to discharge the functions of the President or the President, assumes his office.

Cases in which the applications for revision lie before the Appellate and Revisional Board.

**155.** (1) An application for revision of an order under section 87 shall lie before the Appellate and Revisional Board, if such order is-

- (a) a final appellate order passed by an Assistant Commissioner or a Deputy Commissioner or an Additional commissioner under section 84; or
- (b) a final order passed by Assistant Commissioner, a Deputy Commissioner or an Additional commissioner under section 85 or section 88 revising or reviewing, on his own motion, a final appellate order from an assessment passed under section 84.

Manner of presenting applications for revision to the Appellate and Revisional Board.

**156.** (1) Any dealer, casual dealer, or person who is aggrieved by an order referred to in rule 155 sought to be revised, shall, within forty five days from the date of receipt of such order or within such period] as may be allowed by the Appellate and Revisional Board, make an application in Form No. 68 for revision of such order under sub-section (1) of section 87 to the Appellate and Revisional Board.

(2) A copy of the application in Form No. 68 for revision referred to in sub-rule (1) shall be sent by the dealer, casual dealer or person to the Commissioner within seven days from the date of filing of such application before the Appellate and Revisional Board.

(3) Where an application for revision is sent by registered post, such application shall be deemed to have been made on the date on which it is accepted and registered by the post office.

(4) The provisions of sub-rule (2), sub-rule (3), sub-rule (4), sub-rule (5), sub-rule (6), sub-rule (7) and sub-rule (8) of rule 144, rule 145, rule 146 and rule 149 shall apply *mutatis mutandis* to application for revision under section 87 and proceedings for disposal thereof.

Constitution of Benches for hearing of applications for revision.

**157.** (1) The Appellate and Revisional Board shall exercise its jurisdiction, powers and authority, and discharge in functions, conferred on it by section 87 or the rules made thereunder, by such Benches comprising one or more members as may be constituted from time to time by the President of such Board in accordance with the regulations made in this behalf under sub-section (7) of section 7.

(2) Where the disputed amount of net tax or any other tax, penalty or interest, as the case may be, involved in an application for revision presented to the Appellate and Revisional Board under section 87 does not exceed fifty lakh rupees, such application shall be heard and disposed of ordinarily by a Bench comprising one member as may be determined by the President in accordance with the regulations, if any, made in this behalf by the Appellate and Revisional Board under sub-section (7) of section 7.

*The West Bengal Value Added Tax Rules, 2005*

(3) Where the disputed amount of net tax or any other tax, penalty or interest, as the case may be involved in an application for revision presented to the Appellate and Revisional Board under section 87 exceeds fifty lakh rupees, such application shall be heard and disposed of by a Bench comprising two or more members as may be determined by the President in accordance with the regulations, if any, made in this behalf by the Appellate and Revisional Board under sub-section (7) of section 7.

*Explanation.*— For the purposes of this rule,—

- (a) in a case where an application for revision is presented to the Appellate and Revisional Board under sub-section (1) of section 87, the expression “disputed amount of net tax or any other tax, penalty or interest” shall mean the balance amount of net tax or any other tax, penalty or interest, as the case may be, which remains after deducting such amount of net tax or any other tax, penalty or interest as may be admitted to be due from him by an appellant from the total amount of net tax or any other tax, penalty payable after assessment under section 45, or section 46, or section 48, or interest payable upon determination made under section 50, as the case may be, or
- (b) in a case where an application for revision is presented to the Appellate and Revisional Board under sub-section (3) or sub-section (5) of section 87, the expression “disputed amount of net tax or any other tax, penalty or interest”, shall mean the amount of net tax or any other tax, penalty or interest, as the case may be, which may, in the opinion of the Commissioner, become payable by a dealer, casual dealer or person, in addition to the amount of net tax or any other tax, penalty or interest which stands after modification in appeal under section 84, or on revision, or review of the appellate order under section 85 or section 88, as the case may be.

Memorandum to the Appellate and Revisional Board for enhancement of the amount of tax or interest during the pendency of application for revision.

**158.** Where a memorandum is required to be filled before the Appellate and Revisional Board under sub-section (2) of section 87 against a dealer, casual dealer, or person, the Commissioner, the Special Commissioner, the Additional Commissioner, Deputy Commissioner or Assistant Commissioner against whose order an application is presented by such dealer, casual dealer, or person for revision under that section which is pending before such Board, may file a memorandum in Form No. 71 in quadruplicate after it is duly verified in the manner referred to in such memorandum and signed by him.

Application to the Appellate and Revisional Board for review of its revisional orders.

**159.** (1) Where an application for review is required to be made under sub-section (4) of section 87 before, the Appellate and Revisional Board, the Commissioner, Special Commissioner, Additional Commissioner, Deputy Commissioner or Assistant Commissioner, whose order has, upon an application made by a dealer for revision under section 87, been revised by such Board, shall make an application in Form No. 71 in quadruplicate to the Appellate and Revisional Board within the time referred to in that sub-section.

(2) The application shall accompanied by a copy of the Revisional order passed under sub-section (1) of section 87 by the Appellate and Revisional Board, a copy of the appellate order and a copy of assessment order connected with the revisional order.

(3) The application for review shall be duly verified in the manner referred to in such application in Form No. 71 and signed by the Commissioner, the Special Commissioner, Additional Commissioner, Deputy Commissioner or Assistant Commissioner whose order has been revised by the Appellate and Revisional Board on the application for revision.

*The West Bengal Value Added Tax Rules, 2005*

Relaxation of rules for payment of fees for filling of memorandum for revision or application for review by the taxing authorities before the Appellate and Revisional Board.

**160.** No fees shall, notwithstanding the provisions of rule 207, be payable by the Commissioner, Special Commissioner, Additional Commissioner, Deputy Commissioner or Assistant Commissioner, as the case may be, for filing a memorandum under sub-section (4) of section 87 to the Appellate and Revisional Board.

Review by the Appellate and Revisional Board on application by dealer, etc.

**161.** (1) An application for review of a revisional order passed by the Appellate and Revisional Board shall be presented within forty five days from the date of the order sought to be reviewed be, made in Form No. 68 by a dealer, casual dealer or person.

(2) The provisions of rule 144 and rule 145 shall apply *mutatis mutandis* to the application for review to the Appellate and Revisional Board.

(3) An application for review shall ordinarily be heard by the Bench comprising the member or members which passed the revisional order under sub-section (1) of section 87:

Provided that where one or more members of the Bench are unable to bear and dispose of an application for review due to transfer, resignation or retirement on superannuation the President of Board may name any member of members in place of the member or members who are available.

*Suo motu* review of its orders by the Appellate and Revisional Board.

**162.** (1) The Bench of the Appellate and Revisional Board comprising the same member or members which passed revisional order under section 87 may, on its own motion review such revisional order within one year from the day of such revisional order:

Provided that where one or more members of the Bench which passed a revisional order under section 87 are unable to bear and dispose of an application for review under section 88 due to transfer, resignation or retirement on superannuation, the President may, in his discretion, name the member or members in the place of those absentee members for hearing and disposal of such application.

(2) The provisions of rule 147 shall apply *mutatis matandis* to every proceedings for review by the Appellate and Revisional Board under section 88.

Copy of the revisional order to be sent by the Appellate and Revisional Board

**163.** A Copy of an order passed on revision under section 87, or on review under section 88, by the Appellate and Revisional Board shall be sent to the appropriate appellate authority or revisional authority whose order form subject matter of such revision or review and to the dealer, casual dealer or person who has made the application for revision or review, or who is adversely affected by the order passed, on its own motion, under section 88.

Manner and form of application to the Appellate and Revisional Board for reference to the Tribunal

**164.** (1) Application referred to in sub-section (1) of section 92 shall be made in quadruplicate to the Appellate and Revisional Board in such form. and in such manner as prescribed in the regulations made by it.

(2) The application shall contain precisely the question of law arising out of the revisional order involved and shall be accompanied by four copies of every document

*The West Bengal Value Added Tax Rules, 2005*

which, in the opinion of the applicant, should form part of the reference case together with the English translation in quadruplicate of every such document, if its is not in English language.

**CHAPTER XV**

**Incentives to industrial units – deferment of payment of tax by new or expanded industrial units, conditions and restrictions for deferment and certificate of eligibility therefor, remission of tax payable by new or expanded units, conditions and restrictions for remission and certificate of eligibility therefor, exemptions of sales by newly set up small-scale industrial units, conditions and restrictions for exemption and certificate of eligibility therefor.**

**PART I**

**Deferment of payment of output tax in respect of sales of goods manufactured in a newly set up industrial unit or in the expanded portion of an existing industrial unit.**

Deferment of payment of output tax in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.

**165.** (1) The output tax payable under the Act by a registered dealer who is entitled to enjoy the deferment of payment of such tax under clause (a) of sub-section (1) of section 118, according to his returns referred to in sub-section (1) of section 32 or the output tax payable or due by him according to a notice issued under sub-section (2) of section 45, or clause (b) of sub-section (3) of section 46 shall, subject to the provisions of clause (a) of sub-section (1) of section 118 and the other provisions of these rules, be deferred for the balance un-expired period –

- (a) in the case of a newly set up industrial unit in West Bengal, on which such tax becomes payable according to such return in a year in respect of sales of goods manufactured in such unit; or
- (b) in the case of an existing industrial unit in West Bengal, which has been expanded on the approval of the State Government, on which such tax becomes payable according to such return in a year in respect of sales of goods, manufactured in the expanded portion of such industrial unit on utilisation of the added capacity of the plant and machinery installed therein.

(2) The balance un-expired period in respect of which the dealer is eligible for deferment of output tax under sub-rule (1) and according to the provisions in this Part and Part III (hereinafter referred to as the “available eligible period”), shall commence from the appointed day and shall expire on the completion of such period.

Provided that payment of such tax shall not be deferred after the amount of output tax or the aggregate of the amounts of such tax payable from the appointed day, exceeds any of the limits prescribed under sub-rule (3) at any time before the completion of the available eligible period.

(3) The amount of output tax or the aggregate of the amounts of such tax payable that the dealer is eligible for deferment under clause (a) of sub-section (1) of section 118 for the whole of the available eligible period shall be, –

- (a) in the case of a newly set up industrial unit in West Bengal, such balance un-expired amount of the specified percentage of the gross value of the fixed capital assets which he would have continued to enjoy under section 40, or section 42, or section 43 of the West Bengal Sales tax Act, 1994 (hereinafter referred to as the “previous Act”) on sales of goods manufactured in such unit, on the appointed day had this Act not come into force; or

*The West Bengal Value Added Tax Rules, 2005*

- (b) in the case of an existing industrial unit in West Bengal which has been expanded on approval of the State Government, such balance un-expired amount of the specified percentage of the gross value of the fixed capital assets which he would have continued to enjoy under section 40, or section 42, or section 43 of the previous Act on sales of goods manufactured in the expanded portion of such unit, on the appointed day had this Act not come into force,

or the amount (hereinafter referred to as the “balance available amount”) in rupees which remains after deducting the amount of tax that has already been deferred by him under the provisions of the previous Act, up to the day immediately preceding the appointed day from seventy five crore rupees, whichever is less.

(4) A registered dealer enjoying the benefit of deferment of payment of output tax under clause (a) of sub-section (1) of section 118 shall, notwithstanding such deferment, furnish returns as required by section 32 and the rules made thereunder.

(5) No interest shall be payable by a registered dealer on the output tax deferred under sub-rule (1) until the amount of such tax so deferred becomes payable in the prescribed manner referred to in sub-rule (6), and where such dealer fails to make payment of such tax when it becomes payable, he shall pay a simple interest at the rate of twelve *per centum* per annum under section 34A for the period of default, upon so much of the amount of such tax payable by him in accordance with the provisions contained in sub-rule (6) as remains unpaid and all other provisions of section 33 or section 34 and those of section 50 and section 51 shall apply accordingly.

(6) The output tax deferred under clause (a) of sub-section (1) of section 118 shall be paid by a registered dealer, in the manner prescribed in rule 58, into an appropriate Government Treasury after enjoying such deferment, at such intervals, in such instalments and by such dates, as prescribed in rule 172.

(7) Where the output tax payable by a dealer in respect of a year or part of a year is deferred under clause (a) of sub-section (1) of section 118 and where a loan liability equal to the amount of tax so deferred is created in the manner prescribed in rule 174 by such authority as the State Government may, by special or general order, specify, and such loan liability is admitted by such dealer in the manner prescribed in such rule for the available eligible period, such tax shall be deemed to have been paid in accordance with the provisions of sub-section (2) of section 32 and section 31, as the case may be, in respect of the year or part of a year for which such tax is payable by, or due from, such dealer, and such deferred tax shall become due for payment under sub-rule (6), at the end of the enjoyment of such deferment of payment of tax under sub-rule (1).

(8) For the contravention of any provisions of these rules, the benefit of deferment of tax under sub-rule (1) shall, subject to such conditions and restrictions as prescribed elsewhere in these rules, be discontinued even before the expiry of the available eligible period referred to in sub-rule (2).

(9) For the purposes of clause (a) and clause (c) of sub-section (1) of section 116,—

- (a) the expression “newly set up industrial unit” shall mean an industrial unit which is entitled to enjoy deferment of payment of output tax under the clause (a) of sub-section (1) of section 118, or remission of output tax under the clause (c) of sub-section (1) of section 118, as the case may be, and having investment in fixed capital asset exceeding ten lakh rupees which is established and commissioned by the dealer for the manufacture of goods in West Bengal for the first time on or

*The West Bengal Value Added Tax Rules, 2005*

after the first day of May, 1995 under any scheme approved by the State Government and which is registered with the appropriate authority prescribed by the State Government for such purpose;

- (b) the expression “existing industrial unit” shall mean an industrial unit in West Bengal which is entitled to enjoy deferment of payment of output tax under the clause (a) of sub-section (1) of section 118, or remission of output tax under the clause (c) of sub-section (1) of section 118, and manufactures goods in such unit immediately before it started commercial production in its expanded portion on or after the first day of May, 1995;
- (c) the expression “expanded portion” in relation to an existing unit, which is entitled to enjoy deferment of payment of output tax under the clause (a) of sub-section (1) of section 118, or remission of output tax under the clause (c) of sub-section (1) of section 118, shall mean the portion expanded with additional capacity on or after the first day of May, 1995 with the approval of the State Government for the manufacture of goods in West Bengal, either in its existing location or in a different area;
- (d) the expression “gross value of fixed capital assets” shall mean,—
- (i) in relation to a newly set up industrial unit, the actual price or premium paid by the dealer for the land, whether freehold or leasehold, expenditure incurred for construction of office building excluding residential portion thereof, and factory shed erected by him and the cost of new plant and machinery including the productive equipment, or pollution control equipments, installed or acquired by him before the appointed day; and
  - (ii) in relation to an existing industrial unit, the expenditure incurred by a dealer for construction of a factory shed including the price or premium paid for land used for erection of such factory shed and the cost of new plant and machinery including the productive equipment, or pollution control equipments, installed or purchased by such dealer before the appointed day.

Variation of the amount of output tax deferred consequent upon verification of return in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.

**166.** Where the appropriate assessing authority finds after verification under sub-section (1) of section 42 of a return furnished by a dealer that an amount of output tax is payable in addition to what is shown in such return, such assessing authority shall add back the additional amount of such tax to the amount of tax shown in such return and deferred under rule 165 and he shall thereupon ascertain whether the cumulative amount of output tax deferred as it stands after such addition, exceeds the balance un-expired amount or the balance available amount referred to in sub-rule (3) of rule 165, that the dealer is eligible for deferment under sub-rule (1) of such rule .

Payment of output tax payable or due after assessment, which is in excess of the balance available amount eligible for deferment in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.

**167.** If any assessment of tax is made under section 45 or section 46 in respect of any period falling within the available eligible period as applicable to a dealer on a date after the expiry of such available eligible period, and thereupon it is found that the aggregate of —

- (a) the amount of output tax payable or due upon assessment in respect of sales, or purchases referred to in section 12; and
- (b) the total amount of output tax claimed for deferment,

exceeds the balance un-expired amount or the balance available amount referred to in sub-rule (3) of rule 165, that the dealer is eligible for deferment up to the period of such assessment in accordance with the provisions of the rules contained in this Part and Part III, such dealer shall make payment of the amount of such tax in excess of the balance

*The West Bengal Value Added Tax Rules, 2005*

un-expired amount or the balance available amount by such date as may be specified in the notice issued under sub-section (2) of section 45, or clause (b) of sub-section (3) of section 46.

Period to which deferment of output tax payable or due on assessment relates in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.

**168.** (1) Where, upon assessment of tax made under section 45 or section 46 on any date within the available eligible period as applicable to a dealer in respect of any period falling within such available eligible period, it is found that an additional amount of output tax is payable by such dealer in respect of sales, or purchases referred to in section 12, and the aggregate of –

- (a) the amount of output tax payable or due upon assessment in respect of such sales or purchases, and
- (b) the total amount of output tax claimed for deferment up to the return period preceding the date of such assessment,

does not exceed the balance unexpired amount or the balance available amount referred to in sub-rule (3) of rule 165 that the dealer is eligible for deferment, such amount of such tax payable or due referred to in clause (a) shall, notwithstanding that it relates to the period under assessment, be deemed to be related to the return period immediately preceding the date of assessment.

(2) Where, upon assessment of tax made under section 45 or section 46 after the expiry of the available eligible period as referred to in sub-rule (1) in respect of any period falling within such available eligible period, it is found that an additional amount of output tax is payable by such dealer in respect of sales or purchases referred to in section 12 and the aggregate of –

- (a) the amount of output tax payable or due upon assessment in respect of such sales or purchases, and
- (b) the total amount of output tax claimed for deferment,

does not exceed the balance unexpired amount or the balance available amount referred to in sub-rule (3) of rule 165, that the dealer is eligible for deferment, such amount of such tax payable or due referred to in clause (a) shall, notwithstanding that it relates to the period under assessment, be deemed to be related to the latest return period falling within the available eligible period of assessment.

(3) Where a return period or a period of assessment, as the case may be, comprises two parts, –

- (i) one for which a dealer is eligible under clause (a) of sub-section (1) of section 118 or these rules, for deferment of payment of output tax, and
- (ii) the other for which he is not so eligible,

the tax payable according to return or tax payable or due after assessment shall be calculated separately for each part for payment in the manner referred to hereinbelow, and –

- (a) where, after such calculation, an amount of output tax becomes payable, by a dealer in respect of the part referred to in clause (ii), he shall pay such amount and furnish his return for such period in accordance with the provisions of section 32;
- (b) where an amount of output tax becomes payable after assessment under section 45 or section 46 in respect of the part referred to in clause (ii), the appropriate assessing authority shall specify in the notice to be issued under sub-section (2)



*The West Bengal Value Added Tax Rules, 2005*

of section 45, or clause (b) of sub-section (3) of section 46, such amount and the date of payment thereof;

- (c) the amount of output tax payable according to a return or the amount of such tax payable or due after assessment in respect of the part referred to in clause (i) shall be paid by the dealer according to the provisions of sub-rule (6) of rule 165.

Deferment of payment of tax during the pendency of the application for certificate of eligibility or renewal thereof in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.

**169.** Where a registered dealer makes an application in accordance with the provisions of rule 184 for issue of a certificate of eligibility or renewal thereof under sub-rule (1) or rule 186 and such application remains pending for disposal under rule 185 or sub-rule (2) of rule 186, as the case may be, the amount of the output tax according to the return under section 32 or such tax payable or due from him according to notice issued under sub-section (2) of section 45 or clause (b) of sub-section (3) of section 46, shall, subject to the provisions of rule 170, be deferred in accordance with the provisions of clause (a) of sub-section (1) of section 116 and rules made thereunder.

Payment of output tax not to be deferred in the event of rejection of application for certificate of eligibility or renewal thereof in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.

**170.** If the application for certificate of eligibility made by a dealer according to rule 184 or renewal thereof according to sub-rule (1) of rule 186 is rejected under sub-rule (3) of rule 185 or sub-rule (3) of rule 186, the dealer shall, within thirty days from the date of order rejecting such application, make payment of the output tax which remains deferred pending disposal of such application for a certificate of eligibility or renewal thereof.

Termination of benefit of deferment of payment of tax for contravention of provisions of the Act and the rules made thereunder in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.

**171.** (1) Deferment of payment of output tax by a dealer in accordance with the rules prescribed in this Part and in Part-III may be discontinued even before the expiry of the available eligible period as applicable to him if such dealer contravenes any of the provisions of clause (a) of section (1) of section 116 and the rules contained in this Part or Part-III.

(2) Where the Deputy Commissioner or the Assistant Commissioner, as the case may be, has in his possession information that the dealer has contravened any provision of the section or the rule, referred to in sub-rule (1), such Deputy Commissioner or Assistant Commissioner shall, after giving such dealer a reasonable opportunity of being heard, pass an order for discontinuance of the benefit of deferment of payment of output tax for reasons to be recorded in writing:

Provided that the benefit of deferment of payment of output tax shall not be refused for any period prior to the date of such contravention by the dealer unless the order, granting the renewal of such certificate of eligibility is revised under section 85 or section 86, or reviewed under section 88, by a competent authority.

Manner of, and time by which, payment of deferred output tax is to be made by newly set up industrial unit or in the expanded portion of an existing industrial unit.

**172.** (1) The full amount of output tax in respect of any return period, payment of which is deferred under clause (a) of sub-section (1) of section 116, read with the rules in this Part and Part-III, shall be paid in accordance with the provisions of sub-rule (6) of rule 165 within fifteen days from the end of the period up to which such payment of such tax has been deferred.

(2) A dealer liable to pay the output tax in accordance with the provisions of sub-rule (1), shall pay the full amount of such tax into the appropriate Government Treasury.

*The West Bengal Value Added Tax Rules, 2005*

(3) The dealer shall, after making payment of tax referred to in sub-rule (2), send a copy of the receipted challan showing payment of such tax to the appropriate assessing authority along with a statement in Form No. 72.

Payment of deferred output tax even before the expiry of the period of deferment in respect of a newly set up industrial unit or in the expanded portion of an existing industrial unit.

**173. Where –**

- (a) the business of a registered dealer is discontinued; or
- (b) the liability to pay tax by a registered dealer under the Act has ceased; or
- (c) the certificate of registration of a dealer is cancelled,

whether during the period in respect of which, or during the period up to which, the dealer is eligible for deferment of payment of output tax such dealer shall, notwithstanding that he is required to pay the amount of tax according to the provisions of rule 172, pay the entire amount of output tax deferred up to the date prior to the date of discontinuation of business, cessation of liability to pay tax or cancellation of the certificate of registration, as the case may be, within fifteen days from the date of such discontinuation, cessation or cancellation in the manner referred to in sub-rule (2), and sub-rule (3), of rule 172.

Creation of loan liability of a dealer having a newly set up industrial unit or in the expanded portion of an existing industrial unit, for the amount of output tax deferred and agreement therefor.

**174. (1)** Where a dealer desires to admit under sub-rule (7) of rule 165 a loan liability of an amount equal to the amount of such output tax deferred upon creation of loan liability in accordance with the provisions of that sub-rule in respect of a year or part of a year, he shall, ordinarily within sixty days from the end of such year, make an application in Form No. 73 to the authority specified by State Government under that sub-rule (hereinafter referred to as the specified authority) for creation of such loan liability till the expiry of the available eligible period up to which payment of such amount of tax has been deferred.

(2) In the application referred to in sub-rule (1), the dealer shall furnish, *inter alia*, the following particulars —

- (a) due date or dates for furnishing of the returns under sub-section (1) of section 32 in respect of which payments of output tax have been deferred;
- (b) due date or dates as specified in the notice or notices issued under sub-section (2) of section 45 or clause (b) of sub-section (3) of section 46 by which payments of the amount of tax had to be made;
- (c) amount of output tax payable for each return period or part of a return period falling within a year;
- (d) amount of tax which was payable or due in terms of each notice issued under sub-section (2) of section 45, or clause (b) of sub-section (3) of section 46 and is eligible for deferment;
- (e) total amount (c) + (d) of tax against which loan liability is sought to be created;
- (f) due dates for payment of such deferred tax after the expiry of the period up to which it has been deferred (specify separately for each period).

(3) On receipt of the application referred to in sub-rule (1), if the specified authority is satisfied that a loan liability should be created against the amount of output tax deferred in respect of a dealer, he shall, by an order in writing, pass an order directing such dealer to enter into an agreement in this behalf with the State Government.

(4) On presentation of an agreement in **Form No. 74** by the dealer, such agreement in terms of the order referred to in sub-rule (3) shall be duly executed, signed and sealed by the specified authority for and on behalf of the State Government on one part and by the

*The West Bengal Value Added Tax Rules, 2005*

dealer on the other part, and such agreement shall remain valid till the amount of tax deferred becomes payable under sub-rule (6) of rule 165.

(5) Upon execution of an agreement in the manner referred to in sub-rule (4), a loan liability for a dealer for an amount equal to the amount of tax which has been deferred under sub-rule (1) of rule 165 shall be created and thereupon, the specified authority shall send a certificate in **Form No. 75** to the dealer certifying that the amount payable by, or due from, the dealer under the Act for a year or part of a year comprising the period or periods in respect of which the loan liability has been created, shall be deemed to have been paid by such dealer on the prescribed date as applicable to him for furnishing his return under sub-section (1) of section 32 or on the date on which payment of tax according to the notice issued to him under sub-section (2) of section 45, or clause (b) of sub-section (3) of section 46 becomes payable by him.

(6) The deed of agreement duly executed, signed and sealed by both the parties referred to in sub-rule (4) shall be retained by the specified authority until the full payment of the amount is made by the dealer against his loan liability before the expiry of the available eligible period up to which such amount of tax has been deferred or until the date on which such amount of tax becomes payable by the dealer under sub-section (6) of rule 165.

(7) If a dealer makes payment of the amount of output tax deferred in respect of which a loan liability of such dealer has been created before the expiry of the period up to which such loan liability has been created according to the agreement, he shall apply in writing to the specified authority for discharging him from his loan liability.

(8) If the specified authority is satisfied that the loan liability equal to the amount of output tax deferred has been discharged by the dealer under sub-rule (7), he shall return immediately the deed of agreement to the dealer and intimate him that he has been discharged from his loan liability.

(9) In the event of –

- (a) discontinuation or closure of the business of a dealer,
- (b) cessation of his liability to pay tax, or
- (c) cancellation of his certificate of registration at any time before the expiry of the available eligible period up to which loan liability has been created,

such dealer shall, within fifteen days from the date of such discontinuation, cessation of liability or cancellation, make payment of the entire amount of the loan liability equal to the amount of output tax deferred.

**175.** (1) Any dealer eligible under clause (a) of sub-section (1) of section 118, to defer the output tax payable according to his returns referred to under sub-section (1) of section 32 or the tax payable or due from him according to a notice issued under clause (b) of sub-section (3) of section 46, who opts under section 120 to make payment of such tax before the expiry of the period for which he is eligible to defer the payment of that tax, shall be entitled to make payment of such lesser amount as is specified in column (2) of the Table appended to sub-rule (2).

(2) The dealer referred to in sub-rule (1), shall make payment for every hundred rupees of the deferred output tax, depending upon the number of full quarters of a year for which he is entitled to defer the payment of such tax after the date of payment, such lesser

Optional  
payment of  
deferred tax  
before expiry of  
the available  
eligible period.

*The West Bengal Value Added Tax Rules, 2005*

amount as is mentioned in column (2) of the Table against appropriate number of quarters mentioned in column (1) thereof.

**TABLE**

No. of full quarters of a year for which the dealer is still entitled to defer payment of output tax.	Amount payable for every hundred rupees of output tax deferred. (Rupees)
(1)	(2)
1	97.50
2	95.00
3	92.60
4	90.20
5	88.00
6	85.70
7	83.60
8	81.40
9	79.40
10	77.40
11	75.40
12	73.50
13	71.60
14	69.80
15	68.00
16	66.30
17	64.60
18	63.00
19	61.40
20	59.80
21	58.30
22	56.90
23	55.40
24	54.00
25	52.60
26	51.30
27	50.00
28	48.70
29	47.50
30	46.30
31	45.10
32	44.00
33	42.90
34	41.80
35	40.70
36	39.70
37	38.70
38	37.70
39	36.70
40	35.80

*The West Bengal Value Added Tax Rules, 2005*

41	34.90
42	34.00
43	33.20
44	32.30
45	31.50
46	30.70
47	29.90
48	29.20
49	28.40
50	27.70
51	27.00
52	26.30
53	25.70
54	25.00
55	24.40
56	23.80
57	23.20
58	22.60
59	22.00
60	21.40

(3) For determination of the lesser amount payable under sub-rule (2), the amount of output tax, the payment of which has been deferred, shall be rounded off to the nearest multiple of one hundred rupees and for this purpose, where such amount contains a part of one hundred rupees, –

- (a) if such part is fifty rupees or more, it shall be increased to one hundred rupees; and
- (b) if such part is less than fifty rupees, it shall be ignored.

(4) The lesser amount determined under sub-rule (2), shall be rounded off to the nearest rupee and for this purpose, where such amount contains a part of rupee, –

- (a) if such part is fifty paise or more, it shall be increased to one rupee; and
- (b) if such part is less than fifty paise, it shall be ignored.

Discharge of loan liability on payment under section 120.

**176.** The provisions of sub-rule (7), and sub-rule (8), of rule 174, shall apply, *mutatis mutandis*, in the matter of discharge of any loan liability which has been created in respect of any amount of output tax deferred and which is paid under section 120.

**PART II****Remission of tax in respect of sales of goods manufactured in a newly set up industrial unit or expanded portion of an industrial unit.**

Remission of tax payable by a newly set up industrial unit or the expanded portion of an existing industrial unit.

**177.** (1) Where a registered dealer manufactures any goods, in a newly set up industrial unit established by him, or in an expanded portion of an existing industrial unit, in West Bengal, the output tax payable under the Act by such dealer who is entitled to enjoy the remission of tax under clause (c) of sub-section (1) of section 118, according to his returns referred to in sub-section (1) of section 32 in respect of sales of such goods manufactured in such unit shall, subject to sub-clause (c) of sub-section (1) of section 118 and subject to such conditions and restrictions as prescribed in these rules, continue to be remitted for the balance unexpired period.

*The West Bengal Value Added Tax Rules, 2005*

(2) The balance unexpired period in respect of which the dealer is eligible for remission of tax under sub-rule (1) (hereinafter referred to as the “available eligible period”) shall commence from the appointed day and shall expire on the completion of such period.

Provided that payment of tax shall not be remitted after the amount of output tax or the aggregate of the amounts of such tax payable from the appointed day, exceeds any of the limits prescribed under sub-rule (3) at any time before the completion of the available eligible period.

(3) The amount of output tax or the aggregate of the amounts of such tax payable that the dealer is eligible for remission under clause (c) of sub-section (1) of section 118 for the whole of the available eligible period shall be such balance un-expired amount of the specified percentage of the gross value of fixed capital assets which he would have continued to enjoy under section 41, section 42, or section 43 of the West Bengal Sales Tax Act, 1994 (hereinafter referred to as the “previous Act”) on sales of goods manufactured in such newly set up industrial unit or expanded portion of existing industrial unit, as the case may be, on the appointed day had this Act not come into force, or the amount (hereinafter referred to as the “balance available amount”) in rupees which remains after deducting the amount of tax that has already been remitted by him under the provisions of the previous Act, up to the day immediately preceding the appointed day, whichever is less.

(4) A registered dealer availing of the benefit of remission of tax under this rule shall, notwithstanding such remission, furnish returns as required by section 32 and the rules made thereunder.

(5) For the contravention of any provisions of these rules, the benefit of remission of tax under clause (c) of sub-section (1) of section 118 shall, subject to such conditions and restrictions as prescribed elsewhere in these rules, be discontinued even before the expiry of the available eligible period referred to in sub-rule (2).

Variation of the remitted amount of tax consequent upon verification of return in respect of a newly set up industrial unit or the expanded portion of an existing industrial unit.

**178.** On the basis of the findings made by the appropriate assessing authority under sub-section (1) of section 42 in connection with verification of a return furnished by a dealer under sub-section (1) of section 32, if any additional amount of tax becomes payable by such dealer, such additional amount of tax shall be taken into consideration for determining the actual amount of tax remitted and to find whether the amount of tax remitted exceeds the balance un-expired amount or the balance available amount referred to in sub-rule (3) of rule 177 that the dealer is eligible for remission under sub-rule (1) of such rule.

Remission of output tax during the pendency of the application for certificate of eligibility or renewal thereof in respect of a newly set up industrial unit or the expanded portion of an existing industrial unit.

**179.** Where a registered dealer makes an application in accordance with the provisions of rule 184 for issue of a certificate of eligibility or renewal thereof under sub-rule (1) or rule 186 and such application remains pending for disposal under rule 185 or sub-rule (2) of rule 186, as the case may be, the amount of the output tax according to the return under section 32 shall, subject to the provisions of rule 181, be remitted in accordance with the provisions of clause (c) of section 118 and rules made thereunder.

*The West Bengal Value Added Tax Rules, 2005*

Output tax not to be remitted in the event of rejection of application for certificate of eligibility or renewal thereof in respect of a newly set up industrial unit or the expanded portion of an existing industrial unit.

**180.** If the application for certificate of eligibility made by a dealer according to rule 184 or renewal thereof according to sub-rule (1) of rule 186 is rejected under sub-rule (3) of rule 185 or sub-rule (3) of rule 186, the dealer shall, within thirty days from the date of order rejecting such application, make payment of the output tax which has been remitted pending disposal of such application for a certificate of eligibility or renewal thereof.

Discontinuation of the benefit of remission of tax for contravention of the provisions of the Act and the rules made thereunder by a newly set up industrial unit or the expanded portion of an existing industrial unit.

**181.** (1) Remission of output tax payable by a dealer in accordance with the rules contained in this Part and in Part-III may be discontinued even before the expiry of the available eligible period as applicable to him if such dealer contravenes any of the provisions of the Act and the rules laid down in this Part or Part-III.

(2) Where the Deputy Commissioner or the Assistant Commissioner, as the case may be, has in his possession information that the dealer has contravened any provision of section 118 or the rules referred to in sub-rule (1), such Deputy Commissioner or Assistant Commissioner, shall, after giving such dealer a reasonable opportunity of being heard, pass an order for discontinuance of the benefit of remission of the output tax payable by such dealer for reasons to be recorded in writing:

Provided that the benefit of remission of output tax shall not be refused for any period prior to the date of such contravention by the dealer unless the order renewing the certificate of eligibility is revised otherwise under section 85 or section 86, or reviewed otherwise under section 88, by a competent authority.

**PART III**

**Information regarding deferment of payment or remission of tax, certificate of eligibility for deferment of payment of tax or for remission of tax, application for, and grant of, or renewal, of such certificate, rejection of such application, and maintenance of accounts.**

Information regarding deferment of payment, or remission, of output tax.

**182.** Where a registered dealer has been enjoying, or has been entitled to enjoy the benefit of deferment of payment of tax under section 40, or section 42, or section 43, or remission of tax under section 41, or section 42, or section 43, of the West Bengal Sales Tax Act, 1994 (hereinafter referred to as the "previous Act") on the day immediately preceding the appointed day, he shall, within thirty days from such day, inform the appropriate assessing authority about the balance un-expired period, the balance un-expired amount, and the balance available amount referred to in clause (a) or clause (c), as the case may be, of sub-section (1) of section 118.

Requirement of the certificate of eligibility for deferment of payment of tax or remission of tax.

**183.** No registered dealer shall be eligible for claiming deferment of payment of tax under clause (a) of sub-section (1) of section 118, or remission of tax under clause (c) of sub-section (1) of section 118, and the rules made thereunder unless he obtains and possesses a valid certificate of eligibility referred to in rule 185 or rule 186.

Manner and form of application for the certificate of eligibility for deferment of payment of tax or remission of tax.

**184.** A registered dealer holding an un-expired certificate of eligibility for deferment of payment of tax or remission of tax issued under the previous Act shall, within thirty days from the appointed day, apply to such Deputy Commissioner or Assistant Commissioner, as the Commissioner may, by an order in writing, authorise in this behalf,

*The West Bengal Value Added Tax Rules, 2005*

for fresh certificate of eligibility in Form No. 76 unless the certificate of eligibility issued under the previous Act is due to expire within two months from the appointed day, in which case, the said certificate issued under previous Act shall be deemed to be valid for the purposes of this Act and rules till the date of its expiry.

Disposal of application for certificate of eligibility for deferment of payment of tax or remission of tax.

**185.** (1) If the Deputy Commissioner or the Assistant Commissioner, as the case may be, is satisfied that a registered dealer has furnished correctly all information in the application referred to in rule 184, and that such dealer has complied with the requirements of the provisions of the Act and the rules for the purpose of clause (a), or clause (c), as the case may be, of sub-section (1) of section 116, and such registered dealer is eligible to enjoy the deferment of payment of tax or remission of tax under clause (a), or clause (c) of section 118, the Deputy Commissioner or the Assistant Commissioner, as the case may be, shall grant a certificate of eligibility in Form No. 77 to such dealer.

(2) The certificate of eligibility granted under sub-rule (1) shall, subject to the provisions of the rules in this Chapter, be valid for a period not exceeding twelve months from the appointed day.

(3) When the Deputy Commissioner or the Assistant Commissioner is satisfied that the information furnished in the application referred to in rule 184 is not correct and complete, or that the dealer has not complied with the requirements of the provisions of the Act and the rules as mentioned in sub-rule (1), or that the dealer is not entitled to enjoy the benefit of deferment of tax or remission of tax under clause (a), or clause (c), as the case may be, of sub-section (1) of section 118, he shall reject the application for reasons to be recorded in writing:

Provided that before such application is rejected, the dealer shall be given a reasonable opportunity of being heard.

Renewal of certificate of eligibility for deferment of payment of tax or remission of tax and disposal of such application.

**186.** (1) A dealer shall, within thirty days before the expiry of the validity of the certificate of eligibility granted under sub-rule (1) of rule 185, or renewed earlier under this rule, make an application to the Deputy Commissioner or the Assistant Commissioner, as the case may be, for renewal of his certificate of eligibility for a further period.

(2) If the Deputy Commissioner or the Assistant Commissioner, as the case may be, is satisfied that the dealer is eligible for deferment of payment of tax under sub-rule (1) of rule 165 or remission of tax under sub-rule (1) of rule 177, as the case may be, and the rules made thereunder, he shall renew the certificate of eligibility for a period not exceeding twelve months from the date immediately following the date on which the validity of such certificate has expired.

(3) When the Deputy Commissioner or the Assistant Commissioner, as the case may be, is not satisfied that the dealer is eligible for deferment of payment of tax under sub-rule (1) of rule 165 or for remission of tax under sub-rule (1) of rule 177, as the case may be, he shall, after giving the dealer a reasonable opportunity of being heard, reject the application for renewal of the certificate of eligibility for reasons to be recorded in writing.

(4) If there is a change in the gross value of fixed capital assets subsequent to the issue of a certificate of eligibility, the dealer holding such certificate shall inform the Deputy Commissioner or Assistant Commissioner, as the case may be, of such change ordinarily within one month thereafter and the authority referred to above, on being satisfied with the supporting documents, shall amend such certificate accordingly.

*The West Bengal Value Added Tax Rules, 2005*

Maintenance of accounts, vouchers, documents, etc. by the dealer for the purpose of deferment of payment of tax or remission of tax.

**187.** (1) Any registered dealer who claims deferment of payment of tax under clause (a) of sub-section (1) of section 118 or remission of tax under clause (c) of sub-section (1) of section

118 shall maintain such vouchers or documents as may be required to prove the amount of value of fixed capital assets referred to in clause (d) of the Explanation to rule 165.

(2) Subject to the provisions of section 63 and the rules made thereunder, any registered dealer who claims deferment of payment of tax under clause (a) of sub-section (1) of section 118 or remission of tax under clause (c) of sub-section (1) of section 118 shall, in addition to the vouchers or documents referred to in sub-rule (1), maintain—

- (a) separate accounts in respect of sales of goods manufactured in his newly set up industrial unit or in the expanded portion of his existing industrial unit,
- (b) separate specially numbered tax invoices, delivery notes or challans in respect of sales of goods manufactured in his newly set up industrial unit or in the expanded portion of his existing industrial unit,
- (c) tax invoices or purchase bills or cash memos in respect of purchases of goods including plant and machinery for use directly in the manufacture of goods in his newly set up industrial unit or in the expanded portion of his existing industrial unit;
- (d) separate registers, for stock of goods purchased for use directly in the manufacture of goods and for stock of goods manufactured in his newly set up industrial unit or in the expanded portion of his existing industrial unit.

(3) The Deputy Commissioner or the Assistant Commissioner, as the case may be, may require a registered dealer who claims deferment of payment of tax or remission of tax under section 118 to produce accounts, vouchers, tax invoices, bills, cash memos, registers and documents referred to in sub-rule (1) or sub-rule (2) and to explain to him such accounts, vouchers, tax invoices, bills, cash memos, registers and documents in connection with disposal of his application for a certificate of eligibility or renewal thereof or for ascertaining whether the restrictions and conditions provided in section 116 and the rules made thereunder in respect of a newly set up industrial unit or an expanded portion of an existing industrial unit are satisfied.

**PART IV****Exemption from tax on sales by newly set up small-scale industrial unit, conditions and restrictions for exemption and certificate of eligibility therefor.**

Tax holiday for new small-scale industrial units.

**188.** (1) Subject to the restrictions specified in sub-clause (b) of sub-section (1) of section 118, and subject to such conditions and restrictions as prescribed in these rules, no tax shall be payable by a dealer for the balance un-expired period in respect of his sales of goods manufactured by him in his newly set up small-scale industrial unit situated in West Bengal, and in calculating his turnover of sales upon which tax shall be payable, that part of his turnover of sales which represents the turnover of sales of such goods shall be deducted from his turnover of all sales, under clause (d) of sub-section (1) of section 16 and sub-rule (3) of rule 27 of these rules.

(2) The balance un-expired period in respect of which the dealer is eligible for exemption of tax under sub-rule (1) (hereinafter referred to as the “available eligible period”) shall commence from the appointed day and shall expire on the completion of such period.

Provided that payment of tax shall not be exempt after the amount of output tax or the aggregate of the amounts of such tax payable from the appointed day, exceeds any of the limits prescribed under sub-rule (3) at any time before the completion of the available eligible period.

*The West Bengal Value Added Tax Rules, 2005*

(3) The amount of output tax or the aggregate of the amounts of such tax payable that the dealer is eligible for exemption under clause (b) of sub-section (1) of section 118 for the whole of the available eligible period shall be such balance un-expired amount (hereinafter referred to as the “balance available amount”) of the specified percentage of the gross value of fixed capital assets which he would have continued to enjoy under section 39 of the West Bengal Sales tax Act, 1994 (hereinafter referred to as the “previous Act”) on sales of goods manufactured in such newly set up small-scale industrial unit, on the appointed day had this Act not come into force.

(4) A registered dealer availing of the benefit of exemption of tax under this rule shall, notwithstanding such exemption, furnish returns as required by section 32 and the rules made thereunder.

(5) Notwithstanding the provisions contained in sub-rule (1), a dealer who has been enjoying the benefit of exemption from payment of output tax under the clause (b) of sub-section (1) of section 118 in respect of sale of goods manufactured by him in his newly set up small-scale industrial unit, shall cease to be eligible for the benefit of exemption under sub-rule (1) in respect of sales of goods so manufactured by him, on franchise or otherwise, using the trade mark or brand-name or logo of any product of any other industrial unit, or commercial organisation, situated within or outside West Bengal.

(6) For the contravention of any provisions of these rules, the benefit of exemption of tax under clause (b) of sub-section (1) of section 118 shall, subject to such conditions and restrictions as prescribed elsewhere in these rules, be discontinued even before the expiry of the available eligible period referred to in sub-rule (2).

(7) For the purposes of the clause (b) of sub-section (1) of section 118, the expression “gross value of fixed capital assets”, in relation to a newly set up small-scale industrial unit, shall mean the aggregate of actual price or premium paid by the dealer for the land, whether freehold or leasehold, expenditure incurred by the dealer for construction of the factory shed, the cost of plant and machinery including those obtained on hire, lease, rent or loan and cost of pollution control equipment, on the day immediately before the appointed day.

(8) The aggregate of the benefit of exemption enjoyed by the dealer under this rule shall, notwithstanding that the sale is exempted from tax, be determined, on the basis of the appropriate rate specified in sub-section (2) of section 16 at which the sale would have been otherwise subjected to tax, if the dealer had not been enjoying the benefit of exemption under these rules.

Conditions and restrictions for exemption from tax on sales of goods by newly set up small-scale industrial units.

**189.** (1) A dealer who claims deduction of sales from his gross turnover of sales under clause (d) of sub-section (1) of section 16, shall not be eligible for any deduction unless he obtain and possesses a valid certificate of eligibility and keeps –

- (a) sale bill or cash memo or tax invoice, as the case may be, in respect of purchase of plant and machinery, or document of like nature where such plant and machinery are taken on hire, lease, rent or loan;
- (b) separate set of serially numbered tax invoices in respect of sales of goods manufactured in his unit where such dealer makes sales of goods other than those manufactured in his unit;
- (c) stock register for purchases and issue of raw materials and packing materials, if any, for use in the manufacture of and packing of goods so manufactured, in his unit;

*The West Bengal Value Added Tax Rules, 2005*

- (d) stock register showing records of production of goods in his unit and issue of such goods by way of sale or otherwise.

(2) Documents and registers referred to in sub-rule (1) shall be maintained by dealer in addition to the books of accounts that he is required to maintain under section 63.

*Explanation I.* – For the purpose of this Part, the expression “newly set up small scale industrial unit” shall mean an industrial unit –

- (i) in which the amount of investment on plant and machinery including the value of those obtained on hire, lease, rent or loan but excluding the value of land, building and the cost of generator and moulds does not exceed thirty-five lakh rupees;
- (ii) which is registered with the Directorate of Cottage and Small Scale Industries, Government of West Bengal;
- (iii) which is established solely or substantially with plant and machinery, other than the plant or machinery used by another newly set up small scale industrial unit which has earlier availed of the benefit of exemption from tax under this rule or under any other rules in this behalf made under any of the Acts namely, the Bengal Finance (Sales Tax) Act 1941 (Ben. Act VI of 1941), or the West Bengal Sales Tax Act, 1954 (West Ben. Act IV of 1954), or the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994);
- (iv) which does not use on franchise or otherwise the trade mark or brand name or logo of any product of any other industrial unit, or commercial organisation, situated within or outside West Bengal and where such product is sold in West Bengal.

*Explanation II.* – In clause (i) to Explanation I, “plant and machinery” of a newly set up industrial unit shall include the pollution control equipments required for adopting pollution abatement measures in the said unit.

Information regarding tax holiday.

**190.** Where a registered dealer has been enjoying, or has been entitled to enjoy the benefit of tax holiday under section 39 of the previous Act on the day immediately preceding the appointed day, he shall, within thirty days from such day, inform the appropriate assessing authority about the available eligible period referred to in clause (b) of sub-section (1) of section 118 and sub-rule (2) of rule 188, and the balance available amount referred to in sub-rule (3) of rule 188.

Requirement of the certificate of eligibility for tax holiday.

**191.** No registered dealer shall be eligible for claiming tax holiday under clause (b) of sub-section (1) of section 118 and the rules made thereunder unless he obtains and possesses a valid certificate of eligibility referred to in rule 192.

Manner of application for certificate of eligibility and disposal of such application.

**192.** (1) A registered dealer holding an un-expired certificate of eligibility for tax holiday issued under the previous Act shall, within thirty days from the appointed day, apply to such Deputy Commissioner or Assistant Commissioner, as the Commissioner may, by an order in writing, authorise in this behalf, for fresh certificate of eligibility in Form No.78 unless the certificate of eligibility issued under the previous Act is due to expire within two months from the appointed day, in which case, the said certificate issued under previous Act shall be deemed to be valid for the purposes of this Act and rules till the date of its expiry.

(2) The application referred to in sub-rule (1) shall be duly filled in, signed and verified by the dealer.

*The West Bengal Value Added Tax Rules, 2005*

(3) If the Deputy Commissioner or the Assistant Commissioner, as the case may be, is satisfied that a registered dealer has furnished correctly all information in the application referred to in sub-rule (1), and that such dealer has complied with the requirements of the provisions of the Act and the rules for the purpose of clause (b) of sub-section (1) of section 116, and such registered dealer is eligible to enjoy the tax holiday under clause (b) of sub-section (1) of section 118, the Deputy Commissioner or the Assistant Commissioner, as the case may be, shall grant a certificate of eligibility in Form No. 79 to such dealer for the available eligible period as applicable to him under clause (b) of sub-section (1) of section 118 from the appointed day for sale of the goods manufactured in his newly set up small-scale industrial unit.

(4) The certificate of eligibility granted under sub-rule (3) shall, subject to the provisions of the rules in this Chapter, be valid for the available eligible period from the appointed day.

(5) When the Deputy Commissioner or the Assistant Commissioner is satisfied that the information furnished in the application referred to in sub-rule (1) is not correct and complete, or that the dealer has not complied with the requirements of the provisions of the Act and the rules as mentioned in sub-rule (1), or that the dealer is not entitled to enjoy the benefit of tax holiday under clause (b) of sub-section (1) of section 118, he shall reject the application for reasons to be recorded in writing:

Provided that before such application is rejected, the dealer shall be given a reasonable opportunity of being heard.

Cessation of validity of certificate of eligibility.

**193.** Where the Deputy Commissioner or the Assistant Commissioner is satisfied that the dealer has contravened any of the provisions referred to in this Part or any other provisions under the Act or these rules, he shall, after giving such dealer a reasonable opportunity of being heard, by an order in writing, declare such certificate invalid from such date as he may specify in the order.

**PART V****Imposition of penalty for contravention or misuse of provisions of section 116 and rules made thereunder by a registered dealer enjoying deferment of payment of tax, remission of tax, or tax holiday under section 118 of the Act.**

Manner of imposition of penalty for contravention or misuse of provisions of section 116 and rules made thereunder.

**194.** (1) Where it appears to the appropriate assessing authority that it is necessary to proceed against a dealer under section 117, such authority shall serve upon such dealer a notice in Form No. 80 directing him to appear before him in person or through an authorized agent and

- (a) to produce before him the books of accounts, registers or documents for examination;
- (b) to explain the books of accounts or documents produced by such dealer or evidence which came into the possession of the appropriate assessing authority; and
- (c) to show cause on the date specified in such notice why penalty as specified in the notice shall not be imposed on him.

(2) The dealer may, if he so wishes, prefer any objection in writing or he may adduce any evidence in support of his contention on the date of hearing.

(3) After examining the books of accounts, documents or evidence, produced by the dealer and considering his objection, the appropriate assessing authority shall impose

*The West Bengal Value Added Tax Rules, 2005*

penalty upon the dealer under section 117 for such amount as he deems just and reasonable and serve upon the dealer a notice in Form No. 81 directing him to make payment of the amount in accordance with the provisions of section 117 and to produce the receipted challan in proof of such payment by the date specified in the said notice.

**CHAPTER XVI****Miscellaneous**

Circumstances under which security can be demanded under section 26.

**195.** Subject to the provision of rule 105, the Commissioner may, by an order in writing and for good or sufficient reasons to be recorded therein, demand—

- (a) from a dealer, at the time of grant of a certificate to him under section 24 or at any time thereafter, a reasonable security, or additional security, as the case may be, for securing proper and timely payment of tax or any other sum payable by him under the Act; or for securing proper and timely furnishing of returns; or
- (b) a reasonable security from a dealer, casual dealer or any other person for the proper use and safe custody of the Form referred to in sub-section (2) of section 73 and obtained from the prescribed authority, and the way bill referred to in section 81; or
- (c) a reasonable security from a dealer, casual dealer or any other person who imports into West Bengal any consignment of taxable goods, or raw jute, a reasonable security for ensuring that there is no evasion of tax.

Forfeiture of security furnished under rule 195 or rule 105.

**196.** The Commissioner may, by an order in writing and for good or sufficient reasons to be recorded therein, forfeit the whole or any part of the security or additional security referred to in clause (a), clause (b), clause (c) of rule 195 or rule 105, as the case may be, furnished by a dealer, casual dealer, or person as demanded under clause (a), clause (b), clause (c) of rule 195 or rule 105 for –

- (a) realising or recovery of tax, penalty, interest or any other sum due; or
- (b) recovery of any financial loss caused to the State Government due to negligence or default in not making proper use of, or not keeping in safe custody, declarations or blank forms of declaration or way bill; or
- (c) recovery under section 55 or under section 60 or section 60A of the amount of penalty remaining unpaid.

Circumstances under which fresh or further security can be demanded.

**197.** Where, by reason of an order under rule 196, the security furnished by a dealer, casual dealer, or any other person is forfeited in whole or is rendered insufficient, such dealer, casual dealer, or person shall, on demand by order of the Commissioner, furnish fresh or further security of the requisite amount or shall make up the deficiency, as the case may be, in such manner and within such period as may be specified in such order.

Manner of furnishing security under section 26 or rule 105.

**198.** (1) When it appears to the Commissioner, or the authority to whom power under -section 26 has been delegated, to require a dealer, casual dealer, or a person, to furnish security or additional security under clause (a), or clause (b), or clause (c) of rule 195, or rule 105, a fresh or further security under rule 197, he shall serve a notice specifying the amount for which the security is proposed to be furnished by the dealer, the casual dealer or the person, as the case may be, and directing him to appear on the date specified in the notice to prefer objection, if any, to the proposal for the said security, and the date to be so specified shall not be less than twenty one days from the date of service of such notice.

(2) After considering the cause, if any, shown by the dealer, casual dealer, or person, in pursuance of the notice referred to in sub-rule (1), the authority referred to therein may

*The West Bengal Value Added Tax Rules, 2005*

determine, by an order in writing, the reasonable amount for which security is required to be furnished by such dealer, casual dealer, or person.

(3) If any security is to be furnished by a dealer, casual dealer, or a person under sub-rule (2), the authority shall serve a copy of the order upon him specifying the date, not less than thirty days from the date of service of the order, on or before which the security shall be furnished.

(4) A security required to be furnished under sub-rule (3) shall be furnished-

- (a) in cash; or
- (b) in such post office certificates, or Government Promissory notes, or Loan bonds as may be in force at the time of furnishing such security, if the authority demanding the security so permits in the manner and for a period specified in the order referred to in the said sub-rule; or
- (c) in the form of a Guarantee from a Scheduled bank agreeing to pay to the State Government on demand, the amount of security fixed by the Commissioner or the authority referred to in sub-rule (1).

(5) No order shall be passed under this section without giving the dealer, casual dealer or person an opportunity of being heard.

Refund of security and manner of refund of such security.

**199.** (1) The Commissioner may, on application by a dealer, casual dealer, or person, who has furnished security demanded under clause (a), clause (b), clause (c) of rule 195 or rule 105, or further security demanded under rule 197, refund any amount of security or part thereof if such security is not required for the purposes for which it was furnished.

(2) An application for refund of security under sub-rule (1) shall be made to the authority to whom the security has been furnished after the expiry of period specified in the order under sub-rule (3) of rule 199, for which the security is required to be furnished, and this application shall contain all the particulars in respect of mode and date of furnishing the security.

(3) On receipt of application under sub-rule (2), if the said authority is satisfied about the bonafideness of the application, he shall refund the amount of security furnished or part thereof if such security is not required for the purposes for which it was furnished.

Manner of realisation, refund or recovery of penalty not provided elsewhere in the rules.

**200.** Where penalty is imposed under any provision other than section 45, or section 46 of the Act, or the amount of penalty so imposed is subsequently modified in consequence of any order passed on revision or review, but-

- (a) realisation under relevant section of the modified amount of penalty remaining unpaid;
- (b) refund of the amount of penalty paid in excess; or
- (c) recovery under section 55 or section 60 or section 60A, of the amount of penalty remaining unpaid,

as the case may be, has not been provided specifically elsewhere in the rules, provisions of the rules laid down in Chapter X in respect of manner of realisation, refund or recovery of penalty under section 45, or section 46, or section 48, shall apply *mutatis mutandis* to such realisation, refund or recovery of penalty referred to in this rule.

Payment of money after compounding offences under section 95 or after compounding penalty under section 30D.

**201.** (1) When the Commissioner or any person appointed under sub-section (1) of section 6 to assist him, while compounding any offence decides to accept under section 95 or section 30 D, as the case may be, any sum from any dealer by way of composition of such offence, he shall issue an order in Form No. 82 directing the officer-in-charge of the appropriate Government Treasury to receive on his behalf the sum specified in the order

*The West Bengal Value Added Tax Rules, 2005*

and he shall make over the order to the dealer for presentation to the Treasury at the time of payment, and shall send a copy of such order to the officer-in-charge of the Treasury.

(2) The Commissioner or any person appointed under sub-section (1) of section 6 to assist him, while compounding the offence shall also fix a date on which the dealer shall produce before such authority a receipted challan in proof of payment of the sum specified in the order referred to in sub-rule (1).

Manner of application to the Commissioner for determination of certain disputed questions under section 102.

**202.** (1) A registered dealer intending to avail of the provisions of section 102, shall make an application to the Commissioner affixing a court fee of rupees one hundred and mentioning the following particulars –

- (a) name, address and registration certificate number of the applicant;
- (b) statement explaining the circumstances in which the dispute has arisen.

(2) The application referred to in sub-rule (1) shall be signed and verified by the applicant himself and not by any other person or agent, whether authorised or not, in the following format: -

**VERIFICATION**

I, ....., do hereby declare that-

- (i) the dispute referred to in this application, has not arisen out of an order passed by any authority under the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003);
- (ii) I have not filed any application before any court tribunal, board or any authority under the West Bengal Value Added Tax Act, 2003, praying for determination of a dispute of similar nature referred to in this application;
- (iii) no notice initiating assessment proceeding under section 46 of the West Bengal Value Added Tax act, 2003, has been served upon me proposing to determine *inter alia*, the dispute referred to in this application;
- (iv) the particulars furnished and the statements made hereinabove are correct and complete to the best of my knowledge and belief.

Place:

Date:

Signature:

Full name:

Status:

Address:

(3) The application referred to in sub-rule (1) may be summarily rejected –

- (a) if it is incomplete with regard to any of the conditions mentioned above; or
- (b) if the applicant fails to reply to any query made; or
- (c) if the dispute is not in fulfillment of the conditions laid down in the sub-section (1) of section 102; or
- (d) if in the opinion of the Commissioner, the applicant does not have any nexus with the dispute referred to in sub-section (1) of section 102.

*The West Bengal Value Added Tax Rules, 2005*

(4) The Commissioner after giving the applicant dealer a reasonable opportunity of being heard shall, by an order in writing, determine the disputed matter in to the best of his judgment.

(5) A copy of the order made under sub-rule (4) shall be sent to the applicant dealer.

Manner of issue of clearance certificate to a dealer or person.

**203.** (1) Where a dealer requires a clearance certificate under sub-section (1) of section 99 for purposes, other than the purpose of receiving payment from a contractee without deduction of any amount at source for execution of works contract under section 40, such dealer shall, make an application in Form No. 83 in duplicate containing therein a declaration in terms of clause (i), clause (ii), and clause (iii) of that sub-section, duly verified and signed, to the appropriate assessing authority or such Special Commissioner, Additional Commissioner, Deputy Commissioner or Assistant Commissioner as the Commissioner may authorise in this behalf, with a prayer to issue a clearance certificate to him for the purposes and in the manner referred to in that sub-section.

(2) If the appropriate assessing authority or the authority referred to in sub-rule (1) is satisfied that the application is in order and the declaration made by a dealer in his application under sub-section (1) of section 99, is correct, such authority shall, within fifteen days from the date of receipt of such application, issue to such dealer or person a clearance certificate in Form No. 83 in accordance with sub-section (1) of that section and send the clearance certificate to such dealer or person ordinarily by post or through courier service.

(3) A clearance certificate issued under sub-rule (2) shall be valid for twelve months from the date of order for issuing such certificate and the period of validity shall be specified in such clearance certificate over the signature and seal of the appropriate assessing authority.

(4) Copy of the clearance certificates so issued shall be retained by the appropriate assessing authority for his record.

(5) Where the appropriate assessing authority or the authority referred to in sub-rule (1), does not issue a clearance certificate to a dealer under sub-rule (2), such authority shall, after giving the dealer an opportunity of being heard, reject his application within fifteen days from the date of receipt of such application for reasons recorded therefor and intimate him in writing accordingly.

Manner of issue of clearance certificate to a dealer for receiving payments without deduction at source for execution of work contract.

**204.** (1) Where a dealer requires a clearance certificate to that effect under sub-section (2) of section 99 for the purpose of receiving payment from a contractee without deduction of any amount at source from the payment as required to be made under sub-section (1) of section 40, he shall make an application in Form No. 84 in duplicate containing a declaration mentioned in sub-rule (2), duly verified and signed to the appropriate assessing authority for issue of a clearance certificate.

(2) The dealer shall make a declaration in the application made under sub-rule (1) that he has no liability to pay tax for execution of works contract under section 14 or he has paid such tax due from him.

(3) If the appropriate assessing authority or the authority referred to in rule 205 is satisfied that the application is in order and the declaration made by the dealer in his application is correct, such authority shall, within ten days from the date of receipt of such application, issue a clearance certificate in Form No. 84 to such dealer, and send the clearance certificate to him ordinarily by post or through courier service.

*The West Bengal Value Added Tax Rules, 2005*

(4) A clearance certificate issued under sub-rule (3) shall be valid for a period of three months from the date of order for issuing such certificate, and the period of validity shall be specified in such certificate over the signature and seal of the appropriate assessing authority.

(5) A copy of the clearance certificate so issued shall be retained by the appropriate assessing authority for his record.

(6) Where the authority referred to in sub-rule (3) does not issue a clearance certificate to a dealer under sub-rule (3), such authority shall, after giving him an opportunity of being heard, reject his application within ten days from the date of receipt of such application for reasons to be recorded therefor and intimate him in writing accordingly.

Commissioner's power to transfer or withdraw any application for clearance certificate.

**205.** Notwithstanding anything contained in rule 203 or rule 204, the Commissioner may, on an application made by a dealer in this behalf, withdraw and transfer to himself or to an Additional Commissioner or a Deputy Commissioner, for reasons to be recorded in writing, any application made by the dealer under rule 203 or rule 204 for clearance certificate or allow the dealer to make another application for clearance certificate to him or to such Additional Commissioner or Deputy Commissioner as the Commissioner may direct, by an order in writing in this behalf, for disposal of such application in accordance with the provisions of rule 203 or rule 204, as the case may be.

Manner of issuance of permit for exhibition-cum-sale.

**206.** (1) Where a person requires a permit under section 100 for the purpose of organising an exhibition-cum-sale of goods, he shall make an application in Form No. 85, in triplicate, containing the relevant information, duly verified and signed, to such authority as the Commissioner may authorise.

(2) If the authority referred to in sub-rule (1) is satisfied that the application made to him is in order and the information furnished therein is correct, such authority shall, within seven days from the date of receipt of such application, issue a permit in Form No. 86 to the applicant and send the permit to him ordinarily by post or through courier service.

(3) A copy of the permit issued under sub-rule (2) shall be retained by the issuing authority and another copy shall be sent to the appropriate assessing authority.

(4) Where the authority referred to in sub-rule (2) is satisfied that the application is not in order or that the information furnished therein is incorrect, it shall, after giving the applicant an opportunity of being heard and for sufficient reasons to be recorded in writing, reject the application within seven days from the receipt of such application.

Fees payable for appeal, revision, review and other miscellaneous applications or petitions.

**207.** (1) The amount of fee as indicated in column (3) of the Table below against memorandum of appeal, application for revision, review or any other application or petition as described in column (2) of such Table shall be payable when such memorandum is presented or such application or petition is filed.

*The West Bengal Value Added Tax Rules, 2005***TABLE**

Sl. No.	Description of memorandum, application or petition.	Amount of fee
(1)	(2)	(3)
1.	Application under sub-section (4) of section 64 for allowing input tax credit in absence of original tax invoice under the proviso to sub-clause (a) of sub-section (5) of section 22.	Two <i>per centum</i> of the amount of input tax credit subject to a minimum of one hundred rupees and maximum of five hundred rupees.
2.	Memorandum of appeal under section 84 against an order of assessment as referred to in the said section.	Five <i>per centum</i> of the amount of net tax, or any other tax, interest or penalty in dispute involved in the appeal subject to a minimum of one hundred rupees and maximum of five hundred rupees.
3.	Application for revision under section 86.	One hundred rupees.
4.	Application to the Appellate and Revisional Board for revision under section 87.	Five <i>per centum</i> of the amount of net tax, or any other tax, interest or penalty in dispute, subject to a minimum of one hundred rupees and maximum of five hundred rupees.
5.	Application for review under section 88 against an order of assessment as referred to in section 84 or against any order passed under section 87.	Five <i>per centum</i> of the amount of net tax, or any other tax, interest or penalty in dispute, subject to a minimum of one hundred rupees and a maximum of four hundred rupees.
6.	Application for review under section 88 against an order, other than an order of assessment or an order passed under section 87.	One hundred rupees
7.	Application for amendment of certificate of registration issued under section 24.	Twenty rupees for every application
8.	Application for clearance certificate referred to in rule 203 or rule 204.	Twenty rupees for each application
9.	Miscellaneous applications or petitions, other than those referred to herein-above in this Table.	Ten rupees for each application or petition

*The West Bengal Value Added Tax Rules, 2005*

Provided that no fee shall be payable for filing any objection, written or verbal, made in reply to any notice served under the provisions of the Act or the rules made thereunder or for filing any application requiring information from any person appointed under the Act.

Provided further that no court fee is required to be affixed by a dealer on the information required to be submitted by him in Form No. 2, if he was registered under the West Bengal Sales Tax Act, 1994, immediately before the appointed day.

(2) Fees payable under this rule shall be paid in court fee stamp affixed to the memorandum, application or petition, as the case may be.

(3) Notwithstanding anything contained in sub-rule (1), no fee shall be payable when memorandum is presented or application for revision or review is made by the Commissioner, Additional Commissioner, Deputy Commissioner or Assistant Commissioner to the Appellate and Revisional Board under the provisions of the Act or the rules made thereunder.

Service of  
notice.

**208.** (1) Any notice which is issued under the provisions of the Act or the rules made thereunder may be served on a dealer or person by any of the following methods, namely:-

- (a) personally upon the addressee, if present;
- (b) by messenger, including a courier;
- (c) by registered post or speed post:

Provided that if the authority issuing the notice is satisfied that an attempt has been made to serve a notice by any of the above mentioned methods and the dealer is avoiding service or that for any other reason the notice cannot be served upon him by any of the above mentioned methods, the said authority may, after recording his reasons for so doing, cause such notice to be served by affixing a copy thereof in some conspicuous place in his office and also upon some conspicuous part of the last notified place of business of the dealer, and a notice so served shall deemed to have been duly served.

(2) When a notice is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such a letter in transit unless the contrary is proved.

Manner of  
obtaining  
permission from  
Commissioner  
to act as an  
authorised  
representative or  
agent on behalf  
of dealers.

**209.** (1) Where a person referred to in sub-clause (v) of clause (a) of sub-rule (1) of rule 2 intends to act as an agent on behalf of dealers, he shall make an application to the Commissioner stating the following particulars –

- (i) name in full,
- (ii) father's name,
- (iii) complete residential address,
- (iv) educational qualifications,
- (v) contact telephone number, (if any).

(2) The Commissioner, after making such enquiry as he deems fit and upon being satisfied about the competence of the applicant to act as an agent referred to in the sub-rule (1), issue to the applicant a certificate in Form No. 87 allowing him to act as an authorised representative or agent on behalf of the dealers until it is revoked.

(3) The certificate issued by the Commissioner may be withdrawn and permission to act as an agent may be revoked at any time by the Commissioner when he is satisfied that such person is failing to make a conscientious discharge of his duties as an agent:

Provided that no such withdrawal or revocation can be made without giving such person an opportunity of being heard.













The West Bengal Value Added Tax Rules, 2005

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26. ECC Number under the Central Excise and Tariff Act, 1985 (if any):

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27. Certificate of Enlistment issued by the Municipal / Local Body :

a) Number of the Certificate :

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

b) Date of issue of the certificate :

D D M M Y Y Y Y

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c) Date of last renewal of the certificate :

D D M M Y Y Y Y

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28. Total amount of purchases, sales and contractual transfer price (C.T.P) of goods in:

(a) Last year:

Purchases	Rs.	Sales	Rs.	C.T.P.	Rs.
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(b) Last Quarter:

Purchases	Rs.	Sales	Rs.	C.T.P.	Rs.
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29. Date of commencement of purchase, sale and works contract:

a) Date of commencement of purchase :

D D M M Y Y Y Y

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b) Date of commencement of sale :

D D M M Y Y Y Y

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c) Date of commencement of works contract:

D D M M Y Y Y Y

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*The West Bengal Value Added Tax Rules, 2005*

I.....do hereby declare that the above statements are true to the best of my knowledge and belief .

Signature.....  
Date..... \*(Proprietor/Partner/ Karta/ Managing Director/  
Director/  
Company Secretary/Trustee/ President/General  
Secretary)  
Status  
.....

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\*Please use separate sheet wherever space is inadequate.

Information for filling up the application for registration form.

01. Please tick whichever is applicable.
02. Please tick whichever is applicable.
03. Please write your registration number in the appropriate box.
04. Please enter the name of the applicant in the order of first name, middle name and then surname in the appropriate box.
05. Strike off whichever is not applicable.
06. Please enter the name of father or husband of the applicant in the order as prescribed in serial no 04.
07. Please enter the name under which the business trades. If the business trades under own name, enter the same.
08. Please enter the address of the principal place of business in the appropriate box beginning with Room/Flat Number followed by Premises Number and Street, City/Town, District, Postal Index Number and name of the Municipal / Local body under the jurisdiction of which the Principal place of business is located.
09. Fill in the boxes with the appropriate code (given below) that identifies the occupancy status:

Owned - 01	Rented - 02	Leased - 03	Rent-free - 04	Others - 05
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10. Please enter the two digit code that identifies the status of the business from the selection below:

Proprietary -01	Unregistered Partnership -02	Registered Partnership -03	Hindu Undivided Family - 04
Private Limited Company -05	Public Limited Company -06	Public Sector Undertaking -07	Government Company -08
Statutory Body -09	Co-operative Society- 10	Government – 11	Others -12

11. Write the number of partners.
12. Please write names of two contact persons starting with the first name, then middle name and surname.
13. Status of two contact persons in relation to the business is to be stated (eg. Partner, Director, Manager etc.)

14. Please enter the address of two contact persons in the appropriate boxes in the format prescribed in serial no. 8.
15. Please mention the telephone number, mobile number, fax number, e-mail number of the contact persons in the appropriate boxes.
16. Please enter the address of two branch offices in the appropriate boxes. If there are more than two branches, please use a separate sheet.
17. Please enter the name of the state and the registration number of the branch offices under the respective State Act and Central Sales Tax Act, 1956. If there are more than two branches, please use a separate sheet.
18. Please enter the address and the telephone numbers of the warehouses in the appropriate box. If there are more than two warehouses, please use a separate sheet.
19. Please enter the address and the telephone numbers of the factories in the appropriate box. If there are more than two factories, please use a separate sheet.
20. Please enter the two-digit code in box (a) from the following list, which describes your business. If more than one code is applicable use other boxes too.

Manufacturer -01	Distributor -02	Agency -03	Wholesaler -04
Retailer -05	Auctioneer -06	Works contractor - 07	Transferor of right to use goods -08
Hire Purchaser -09	Hotelier -10	Club -11	Importer -12
Exporter -13	Others -14		

21. Please write the number in the appropriate box.
22. (a) In case you are a reseller of taxable goods, please enter the names of the major taxable commodities in which you deal.
  - (b) In case you are a reseller of non-taxable goods, please enter the names of the major non-taxable commodities in which you deal.
  - (c) In case you are a manufacturer of taxable goods, please enter the names of the raw materials required for manufacturing of such goods.
  - (d) In case you are a manufacturer of non-taxable goods, please enter the names of the raw materials required for manufacturing of such goods.
  - (e) In case you are a works contractor, please enter the names of the commodities used in the execution of works contract.









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*The West Bengal Value Added Tax Rules, 2005*

Seal:

Signature of the Applicant in Form 1

---

Status of the Applicant

---

\* Strike off whichever is not applicable.

\*\* Extent of interest in the business – Share in the profit of the business.

\*\*\* If there is more than one Bank Account use a separate sheet.

Note: Witness can be any Government Officer who is empowered to attest any document or any Advocate or any person as defined in sub-clause (iv) of clause (a) of sub-rule(1) of rule 3.

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

ANNEXURE - B

[See sub-rule(4) of rule 5]

Annexure to Application in Form 1 for Registration to be filled in by the \*Managing Director/ Director/ Secretary of a Private Limited Company or a Public Limited Company or Trustee of a trust.

[Please use separate sheet for each Person.]

Affix a duly  
attested passport  
size photograph

01. Name of the \*Managing Director/ Director/ Secretary/ Trustee :







*The West Bengal Value Added Tax Rules, 2005*

the West Bengal Sales Tax Act, 1994 as on 31<sup>st</sup> March 2005 :                      Yes  / No

05. If yes, please specify:

a) Name of Incentive Scheme: \*Tax exemption under section 39/ Deferment of tax under section 40 or section 42 or section 43 / Remission of tax under section 41 or section 42 or section 43.

b) Eligibility Certificate No. and date of effect thereof:

c) Date of the expiry of the certificate : D D M M Y Y Y Y

06. If the dealer was also engaged in the execution of Works Contract under section 15 of West Bengal Sales Tax Act 1994:                      Yes  No

07. If the dealer was also engaged in leasing of goods under section 2(30)(c) of West Bengal Sales Tax Act 1994:                      Yes  No

08. Address of the Principal place of business:

Room/Flat No.	
Premises No. & Street	
City/Town	
District	
Pin Code	
Municipal / Local body	

09. Occupancy Status :

10. Status of the business :

11. If Partnership, number of partners :

12. Names of two contact persons:

First person	
Second person	

13. Status of the contact persons referred to in Serial No 12:

First person	
Second person	





*The West Bengal Value Added Tax Rules, 2005*

of commodity/ commodities manufactured :	
--	--

If one of the codes=12, please specify the name of commodity/ commodities imported :	
--	--

21. Number of Registration Certificate issued by Registrar of Companies, West Bengal:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

22. Class or Classes of goods purchased or intended to be purchased for the purpose of:

f) Resale of taxable goods in West Bengal:

--

g) Resale of non-taxable goods in West Bengal:

--

h) Use as raw materials in the manufacture of taxable goods in West Bengal:

--

i) Use as raw materials in the manufacture of non-taxable goods in West Bengal:

--

j) Use in execution of works contract in West Bengal:

--



The West Bengal Value Added Tax Rules, 2005

c) Date of last renewal of the certificate :


I.....do hereby declare that the above statements are true to the best of my knowledge and belief .

Date.....  
Director/  
Secretary)

Signature.....  
\* (Proprietor/Partner/ Karta/ Managing Director/  
Company Secretary/Trustee/ President/General  
Status .....

\*Please use separate sheet wherever space is inadequate.

How to fill up Form-2

25. Please enter the name of the dealer in the order of first name, middle name and then surname in the appropriate box.
26. Please enter the registration number under this Act.
27. Please enter the name under which the business trades. If the business trades under own name, enter the same.
28. Please put tick in the appropriate box.
29. (a) Please strike out whichever is not applicable.  
(b) Please enter the eligibility certificate no. and the date of its effect.  
(c) Please give the date of expiry of the eligibility certificate.
30. Please put tick in the appropriate box.
07. Please put tick in the appropriate box.
08. Please enter the address of the principal place of business in the appropriate box beginning with Room/Flat Number followed by Premises Number and Street, City/Town, District, Postal Index Number and name of the Municipal / Local body under the jurisdiction of which the Principal place of business is located.
09. Please fill in the boxes with the appropriate code (given below) that identifies the occupancy status:

Owned - 01	Rented - 02	Leased - 03	Rent-free - 04	Others - 05
------------	-------------	-------------	----------------	-------------

*The West Bengal Value Added Tax Rules, 2005*

10. Please enter the two digit code that identifies the status of the business from the selection below:

Proprietary -01	Unregistered Partnership -02	Registered Partnership -03	Hindu Undivided Family - 04
Private Limited Company -05	Public Limited Company -06	Public Sector Undertaking -07	Government Company -08
Statutory Body -09	Co-operative Society- 10	Government – 11	Others -12

11. Write the number of partners.

12. Please write names of two contact persons starting with the first name, then middle name and surname.

13. Status of two contact persons in relation to the business is to be stated (eg. Partner, Director, Manager etc.)

14. Please enter the address of two contact persons in the appropriate boxes in the format prescribed in serial no. 4.

15. Please mention the telephone number, mobile number, fax number, e-mail number of the contact persons in the appropriate boxes.

16. Please enter the address of two branch offices in the appropriate boxes. If there are more than two branches, please use a separate sheet.

17. Please enter the name of the state and the registration number of the branch offices under the respective State Act and Central Sales Tax Act, 1956. If there are more than two branches, please use a separate sheet.

18. Please enter the address and the telephone numbers of the warehouses in the appropriate box. If there are more than two warehouses, please use a separate sheet.

19. Please enter the address and the telephone numbers of the factories in the appropriate box. If there are more than two factories, please use a separate sheet.

20. Please enter the two-digit code in box (a) from the following list, which describes your business. If more than one code is applicable use other boxes too.

Manufacturer -01	Distributor -02	Agency -03	Wholesaler -04
Retailer -05	Auctioneer -06	Works contractor -07	Transferor of right to use goods -08
Hire Purchaser -09	Hotelier -10	Club -11	Importer -12
Exporter -13	Others -14		

21. Please write the number in the appropriate box.

22. (a) In case you are a reseller of taxable goods, please enter the names of the major taxable commodities in which you deal.



*The West Bengal Value Added Tax Rules, 2005*

1. Nature of business of the dealer : [manufacturer/distributor/agency/wholesaler/retailer/ auctioneer/works contractor/transferor of right to use goods/engaged in making hire purchase /hotelier/club/ importer/ exporter/others]	
2. Class or classes of goods manufactured by the dealer (if any) in West Bengal:	
3. Class or classes of goods imported by the dealer(if any) into West Bengal:	
4.Class or classes of taxable goods the dealer purchases or intends to purchase for resale in West Bengal:	
5.Class or classes of non-taxable goods the dealer purchases or intends to purchase for resale in West Bengal:	
6. Class or classes of goods the dealer purchases or intends to purchase as raw materials for manufacture of taxable goods in West Bengal:	
7. Class or classes of goods the dealer purchases or intends to purchase as raw materials for manufacture of non-taxable goods in West Bengal:	
8. Class or classes of goods the dealer purchases or intends to purchase for execution of works contract:	
9. **Details of Bank Account: a) Name: b) Branch: c) Account Number: d) Address:	
10. The dealer has Branch Offices in West Bengal at :	
11. The dealer has Warehouses in West Bengal at :	

---

*The West Bengal Value Added Tax Rules, 2005*

12. The dealer has Factories in West Bengal at :	
--	--

Date    Month    Year

13. Dealer's liability to pay tax begins on			
14. Certificate of registration is valid from			
15. The dealer shall furnish return *QUARTERLY / MONTHLY in the appropriate form within the next English Calendar Month / twenty-one days from the expiry of the quarter/ month respectively and shall pay tax in accordance with the rules contained in the West Bengal Value Added Tax Rules, 2005.			

Date -----

\_\_\_\_\_  
(Signature of the appropriate Registering Authority)  
(Full name in block letters)

(Designation) .....

(SEAL)

---

\* Strike out whichever is not applicable.

\*\* In case of more than one account use a separate sheet.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 4**

**Notice calling for objection against imposition of penalty under sub-section (4) of section 23 or sub-section (2) of section 25 or sub-section (5) of section 40 or sub-section (1) of section 30C or sub-section (4) of section 39 or section 101 of the West Bengal Value Added Tax Act, 2003.**

[See \*sub-rule (1) of rule 8 / sub-rule (1) of rule 18 / sub-rule (1) of rule 49 / sub-rule (1) of rule 133 / sub-rule (1) of rule 134/ sub-rule (1) of rule 136 ]

To

.....  
(Dealer)/(Transporter, Carrier or Transporting Agent) / (organiser)/ (person)

.....  
(Address)

Whereas it appears to me-

\*(a) that you have failed to get yourself registered in accordance with the provisions of sub-section (1) of section 23 and whereas it is necessary to impose upon you penalty under sub-section (4) of section 23;

\*(b) that you have failed to get yourself enrolled in accordance with the provisions of sub-section (1) of section 25 and whereas it is necessary to impose upon you penalty under sub-section (2) of section 25;

\*(c) that you-

\* (i) have failed to deduct the amount of tax at source in respect of the sum being paid in respect of works contract in accordance with the provisions of sub-section (1) of section 40 or;

\* (ii) have failed to deposit or transfer the amount so deducted in accordance with the provisions of sub-section (2) of section 40 or;

\* (iii) failed to issue a certificate to such dealer confirming deposit of such sum into an appropriate Government Treasury and send a copy thereof to the Commissioner and thereby contravened the provisions of sub-section (3) of section 40; and whereas it is necessary to impose upon you penalty under sub-section (5) of section 40;

\*(d) that you have failed to furnish information as required under section 30B or have furnished incorrect information in the statement furnished under section 30B and whereas it is necessary to impose upon you penalty under sub-section (1) of section 30C;

\*(e) that you have failed to deposit in accordance with the provisions of sub-section (2) of section 39 the amount collected by you in contravention of the provisions of sub-section (1) and whereas it is necessary to impose upon you penalty under sub-section (4) of the said section;

\*(f) that you have failed to obtain a permit under sub-section 100 for organising any exhibition-cum- sale and whereas it is necessary to impose upon you penalty under sub-section (1) of section 101.

---

*The West Bengal Value Added Tax Rules, 2005*

You are hereby directed to appear before me either in person or by an agent at .....(place) on .....(date) at .....(time) and to show cause why a penalty not exceeding Rs.....(in figures)/ Rupees .....(in words) shall not be levied on you under \*sub-section (4) of section 23/sub-section (2) of section 25/ sub-section (5) of section 40 / sub-section (1) of section 30C / sub-section (4) of section 39 / section 101.

In the event of your failure to comply with this notice, it shall be presumed that you have nothing to say in this connection and, the penalty as indicated above shall be imposed without further reference to you.

Signature.....

Designation.....

\*Section/Charge.....

\* Strike out whichever is not applicable.

---

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 5**

**Notice of demand of penalty under sub-section (4) of section 23 or sub-section (2) of section 25 or sub-section (5) of section 40 or sub-section (1) of section 30C or sub-section (4) of section 39 or section 101 of the West Bengal Value Added Sales Tax Act, 2003**

[See \*sub-rule (3) of rule 8/ sub-rule (3) of rule 18/ sub-rule (6) of rule 49 / sub-rule (3) of rule 133 or sub-rule (2) of rule 134 or sub-rule (5) of rule 136]

To

.....  
(Dealer)/(Transporter, Carrier or Transporting Agent)(Organiser)(Person)

.....  
(Address)

In continuation of notice in Form 4 under \*sub-section (4) of section 23/ sub-section (2) of section 25/ sub-section (5) of section 40 / sub-section (1) of section 30C / sub-section (4) of section 39 /section 101 of the West Bengal Value Added Tax Act, 2003, issued to you on ....day of ..... 20.... , You are hereby informed that as per the provision of \*sub-section (4) of section 23/sub-section (2) of section 25 / sub-section (5) of section 40 / sub-section (1) of section 30C / sub-section (4) of section 39 /section 101, penalty of Rs .....(in figures)/ Rupees .....(in words ) has been imposed upon you.

You are hereby directed to pay the amount of penalty as imposed of Rs.....(in figures)/Rupees.....(in words) into the appropriate Government Treasury, on or before .....(date) and to produce the

receipt in proof of the payment before the undersigned not later than .....(date), failing which the unpaid amount of penalty shall be recoverable from you in accordance with the provisions of sub-section (1) of section 55.

Date ..... Signature.....  
Designation.....  
\*Charge/ Section .....

\* Strike out whichever is not applicable.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 6**

**Information under section 27A read with section 27B or section 27C with respect to sale or disposal of any business.**

[See sub-rule (1) and sub-rule (2) of rule 12]

[To be filled in by the selling dealer]

To  
The .....(Prescribed Authority)

I,.....,\*son/daughter of.....  
.....and \*Proprietor/ Partner/ Karta / Managing Director / Director/  
Secretary of a Company/ Trustee of a Trust / President/ General Secretary of a Statutory body/  
Co-operative Society/ any Association of persons/ Others carrying on business under the trade  
name of ..... situated at  
.....

having Registration Number..... liable to furnish return under sub-section (1) of section 32 under the West Bengal Value Added Tax Act, 2003, declare that the aforesaid business has been sold or disposed of in \* full / part.

Information as required under section 27A(a) and under \*rule 12(1) /rule 12(2) is furnished below.

**A: Information about Purchaser**

1.Name of the Purchaser: .....

2.Trade name(if any) .....

3.Address of the Purchaser: .....

.....

*The West Bengal Value Added Tax Rules, 2005*

4. Registration Certificate number of the Purchaser(if any) : .....

**B: Information About seller.**

1. Date of sale/ disposal :
2. Whether any return due: \*YES/ NO
3. If Yes, give details of the same:  
(State the return period and tax payable in each case. If necessary use separate sheet.)

4. Amount (Assessed dues) outstanding on the date of sale or disposal:

Tax :	Rs.
Penalty :	Rs.
Interest :	Rs.
Input tax credit :	Rs.

5. Balance of unutilised net tax credit on the date of transfer:

Unutilised input tax credit:	Rs.
Less reverse credit (if any):	Rs

6. Value of stock and assets:

- (a) Book value on the date of sale or disposal : Rs.
- (b) Value at which sold or disposed off : Rs.

7. Serial number and date of the last Invoice issued:

Date .....

Signature .....

Satus .....

---

Note: Enclose a copy of the sale deed.

\* Strike out whichever is not applicable

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 7**

**Declaration under section 27D in respect of the manager and all other officers.**

[See rule 13]

To  
The Assessing Authority of the ..... Charge,

I,.....,\*son/daughter of.....  
..... and \*Proprietor/ Partner / Karta / Managing Director / Director/  
Secretary of a Company/ Trustee of a Trust /President/ General Secretary of a Statutory body/ Co-  
operative Society/ any Association of persons/ Others carrying on business under the trade name  
of .....having principal place  
of business in West Bengal situated at  
.....  
..... and having registration under the West Bengal Value Added Tax Act, 2003 bearing No.  
..... declare under section 27D of the said Act, name of the manager and all  
other officers of other designation who are responsible for ensuring compliance with any  
requirement under the Act, as below :

Serial No.	Name of the manager and officers of other designation	*Father's/ Husband's name	Age (in years)	Designation of the persons described in column 2.
1	2	3	4	5

Present Address	Permanent Address	*Telephone/ Mobile No.	Signature	Attestation of the signature in column (9) by the declarant.
6	7	8	9	10

The above statement is true to the best of my knowledge and belief. I undertake that any change in the aforesaid particulars shall be sent to you within thirty days of such change. This declaration supercedes my previous declaration in Form 7 submitted to you on .....(date).

Date .....

Signature .....

Status .....

\*Strike out whichever is not applicable.









The West Bengal Value Added Tax Rules, 2005

Address:


14. Registration Number (if any) under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979:

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

15. PAN/TAN Number of the firm/ Company under the Income Tax Act, 1961 (if any):

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

16. Certificate of Enlistment issued by the Municipal / Local Body.

a) Number of the Certificate

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

b) Date of issue of the certificate :

D D M M Y Y Y Y

--	--	--	--	--	--	--	--

c) Date of last renewal of the certificate :

D D M M Y Y Y Y

--	--	--	--	--	--	--	--

17. Date of commencement of transport business in West Bengal:

D D M M Y Y Y Y

--	--	--	--	--	--	--	--

I,.....do hereby declare that the above statements are true to the best of my knowledge and belief .

Date.....

Signature.....

Status .....

\*Please use separate sheet wherever space is inadequate.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 11**

**Certificate of Enrolment**  
[See sub-rule (2) of rule17]

Certificate of Enrolment Number

--	--	--	--	--	--	--	--	--	--	--	--

THIS IS TO CERTIFY THAT \_\_\_\_\_  
Proprietor/ Partner/ Karta of a Hindu undivided family/ Company, carrying on transport  
business in the trade name of-----  
-----, having its only \*Head/Main Office at -----  
-----  
in West Bengal, has been enrolled as a \*transporter/ carrier/ transporting agent under sub-  
section (1) of section 25 of the West Bengal Value Added Tax Act,2004.

1. **The dealer has Branch Offices in West Bengal at :a) Premises No. & Street b) City/Town c) District d) Pin Code e) Municipal/ Local body f) Room/ Flat No. g) Telephone No.	
2. **The dealer has Branch Offices outside West Bengal at : a) Premises No. & Street b) City/Town c) District d) Pin Code e) Municipal/ Local body f) Room/ Flat No. g) Telephone No.	

Date    Month    Year

3. Certificate of enrolment valid from			
--	--	--	--

Date -----

\_\_\_\_\_  
(Signature of the appropriate Registering Authority)  
(Full name in block letters)

(SEAL) (Designation) .....

- \* Strike out whichever is not applicable.
- \*\* In case of more than one branch office use a separate sheet.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 12**

**Declaration of an agent or auctioneer in respect of goods sold by him as an agent under**  
[See sub-rule (1) of rule 32]

Serial No.....

To ..... (Name of the dealer)

..... (Address)

We certify that the undermentioned goods are specified in our certificate of registration No.  dated ..... under the West Bengal Value Added Tax Act, 2003 and that we have sold your goods as per following account sale and that the tax at the appropriate rate in respect of such sale has been deposited into the appropriate Government Treasury as per details given below:

Lot No.	Name of Commodity	Account Sale No.	Date of Sale	Amount Rs.	Buyer's Certificate of Registration No., if any	Amount of Tax Paid Rs.	Challan No and Date and Name of Treasury	Remarks.
1	2	3	4	5	6	7	8	9

Date .....

.....  
(Signature of the agent/auctioneer)  
.....  
Designation

N.B. All the certificates issued in this form during a year should bear consecutive serial nos. of the office of the dealer (agent/auctioneer) giving the certificate and true copies of the same should be retained by him.

\*Strike out whichever is not applicable



**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**RETURN FORM – 14**

[See sub-rule (1) of rule 34]

[For dealers not paying tax under sub-section (3) of section 16  
or sub-section (4) of section 18]

**Section A (GENERAL  
INFORMATION)**

RETURN PERIOD			
	Day	Month	Year
From			
To			

REGISTRATION NUMBER									

NAME AND STYLE of the business:

Address of the principal place of business:

**Section B**

(Statement of Sales)

		VALUE ( in Rs.)
01	Aggregate of sale price [Section 2(41)]	
02	Sale price of goods tax on which has been paid on the maximum retail price at the time of purchase. [Rule 26(2)]	
03	Sales Return within six months from the date of sale (As per column XI of Part - A of Annexure B)	
04	Turnover of sales (01- 02-03) [Section 2(55)]	
05	Deductions:	
	a) Sales declared tax free under section 21: Rs.----- [Section 16 (1)(a) ]	
	(b) Sale in the course of inter-State trade or commerce within the meaning of section 3 of the Central Sales Tax Act, 1956. [Section 16(1)(b)] Rs.-----	
	(c) Sales, in the course of *export / import or, preceding export within the meaning section 5 of the Central Sales Tax Act, 1956. [Section 16(1)(b)] Rs.----- [Exporters to submit Annexure C]	
	(d) Sales of goods, which are zero-rated as, referred to in sub-section (1) of section 21A.[Section 16(1)(c)] Rs.-----	

The West Bengal Value Added Tax Rules, 2005

	(e) Sales of goods through auctioneer or agent.[Section 16(1)(d)] [Sub-rule (1) of rule 32].	Rs.-----	
	(f) Sales of goods through broker member under Private Treaty Sales. [Section 16(1)(d)] [Sub-rule (2) of rule 32].	Rs.-----	
	(g)Other sales (please specify). [Section 16(1)(d)] -	Rs.-----	
	Total: (a to g)	Rs.	_____
06	Turnover of sales upon which tax is payable under this Act. [04 – 05].		

07. Break-up of Turnover of sales (06) and Tax at different rates.

		At 1%	At 4%	At 12.5%	At such rate as referred to in section 16(2)(c) (IV)			TOTAL (I+II+III+IV)
		(I)	(II)	(III)	@ ....	@ ...	@ ...	(V)
A	Turnover (Rs.)							
B	Tax (Rs.)							

Section C  
(Works Contract)

VALUE ( in Rs.)

08	Contractual transfer price.		
09	Deductions:		
	(a) Contractual transfer of goods, declared tax free under section 21. [Section 18(2)(a)]	Rs.....	
	(b) Charges towards labour, service and other like charges. [Section 18(2)(b)] [ As per Annexure D ]	Rs.....	
	(c) Amounts paid to the sub-contractors. [Section 18(2)(c)]	Rs.....	
	(d) Other contractual transfers as prescribed in rules..... [Section 18(2)(d)]	Rs.....	
	Total ( a+b+c+d) :	Rs	_____
10	Taxable contractual transfer price (8-9):		

11. Break-up of taxable contractual price (10) and Tax at different rates.

		At 4%	At 12.5%	TOTAL (I+II)
		(I)	(II)	(III)
A	Taxable contractual transfer price (Rs.)			
B	Tax (Rs.)			

The West Bengal Value Added Tax Rules, 2005

**Section D**  
(Statement of Purchase, Purchase Return, Stock Transfer and Input Tax Credit or Input Tax Rebate)

VALUE (in Rs.)

12	Aggregate purchase price.			
13	Break up of purchase of (12)	Purchase price (I)	Return (II)	Net value (III)
	(a) of goods imported from outside West Bengal (otherwise than by a way of stock transfer). (b) of taxable goods from registered dealers in West Bengal by paying tax on maximum retail price. (c) of Capital goods from registered dealers in West Bengal. (e) of non-taxable goods from registered dealer in West Bengal other than raw jute. (f) of non-taxable goods from unregistered dealer in West Bengal other than raw jute. (g) of taxable goods, other than (b) and (c), from registered dealers in West Bengal. (h) of jute from within West Bengal. (i) of taxable goods from unregistered dealer in West Bengal Total (a to g)			
(Goods received from Principal / Head Office)				
14	(a) Goods received from H.O. within West Bengal on branch transfer. (b) Goods received as an agent/auctioneer from principal within West Bengal. (c) Goods received from supplier outside West Bengal on branch transfer or on consignment basis for which no price has been paid. Total (a) to (c)			

*The West Bengal Value Added Tax Rules, 2005*

15. Break up of turnover of purchase [13(h)(III)+13(i)(III)] and purchase tax at different rates.

	@ 1%		@2%		@ 4%		@ 12.5%		Tax @ specified in sec 16(2)(c)		Total	
	(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)	(VIII)	(IX)	(X)	(XI)	(XII)
	Turn over	Tax	Turn over	Tax	Turn over	Tax	Turn over	Tax	Turn over	Tax	Turn over (I+III+V+VII+IX)	Tax (II+IV+VI+VIII+X)
A. Purchase of raw jute in West Bengal by the shippers of jute.												
B. Purchase of raw jute in West Bengal by the occupier of jute mill.												
C. Purchase of capital goods from unregistered dealer.												
D. Purchase of goods other than capital goods from unregistered dealer for direct use in business												
E. Purchase of goods from unregistered dealer other than those mentioned in 'C' and 'D' above.												
F. TOTAL	( A + B + C +D+E)											

16. Break-up of Purchase [13(g)] from registered dealers in West Bengal and Tax at different rates:

	At 1%	At 4%	At 12.5%	Tax @ specified in sec 16(2)(c)	TOTAL (I+II+III+IV)
	(I)	(II)	(III)	(IV)	(V)

*The West Bengal Value Added Tax Rules, 2005*

A	Purchase price (exclusive of tax) (Rs.)					
B	Tax (Rs.)					
C	Input tax eligible for availing credit during the period.					

17 Tax paid on purchase of Capital Goods as shown in 13(c)

(a)	Total tax paid or payable on purchase of capital goods	
(b)	Out of (a), amount eligible for input tax credit. [See sub-rule (2) of rule 19 ]	

18	Transfer, outside the State, otherwise than by way of sale-		
	(a) of goods purchased from dealers in West Bengal whose rate is 4% or less.	Rs.....	
	(b) of goods purchased from dealers in West Bengal whose rate is 12.5 % or more.	Rs.....	
	(c) of non-taxable goods purchased from dealers in West Bengal.	Rs.....	
	(d) of goods imported from outside the State.	Rs.....	
	Total (a to d )	Rs.	

**Section E**  
(Net tax payable)

			VALUE ( in Rs.)
20	Output tax [7B(V) + 11B(III) + 15F(XII)] [Section 2(26)]		
	Add : The amount of tax charged in short of the actual amount. (Enclose credit note received from the purchaser)		
	Less : The amount of tax charged in excess of the actual amount. (Enclose debit note received from the purchaser)		
	<b>Total output tax :</b>		
21	Input tax eligible for availing credit during the period. [Section 2(18)]		
	(a) [15B(XII) + 15C(XII) + 15D(XII) + 16C(V)+17(b)]	Rs.....:	
	(b) The amount of input tax credit claimed in short of the actual amount. (Enclose debit note received from the seller):	Rs.....	
	<b>Total : (a+b)</b>	<b>Rs:</b>	.....

The West Bengal Value Added Tax Rules, 2005

22	Net Tax Credit for the period. [Section 2(19)] : [(a)+(b)- c(iv)]	
	(a) Input tax credit (21) Rs.....	
	(b) Excess Input tax credit brought down from the previous period Rs.....	
	(c) Reverse credit	
	(i) The amount of input tax paid in excess of the actual amount and credit enjoyed on the excess amount. Rs..... (Enclose credit note received from the seller).	
	(ii) The amount of tax paid on purchase of goods returned or rejected. (As per column XII of Part B of Annexure B): Rs..... (Enclose details of credit note received from the seller).	
	(iii) Reverse Credit other than (i) and (ii) above: Rs..... [As per Annexure F]	
	(iv) Total Reverse credit (i)+(ii)+(iii): Rs.....	
23	(a) Net tax payable (20-22). Rs.	
	(b) Input Tax Credit / rebate carried forward (20-22). Rs.	
24	Input Tax rebate carried forward as in 23 adjustable under CST Act, 1956.	
25	Unutilised input tax credit to be carried forward to next period.	
26	Add: deferred output tax payable, if any	
27	Less: Output tax *deferred / 95% of output tax remitted for the period. [ as per Annexure G]	
28	Less : Tax deducted at source (Enclose Form 18)	
29	Less: Tax paid [other than 28].	
30	Add: Interest payable (if any):	
	(a) Interest under section 33. Rs.....	
	(b) Interest under section 34A. Rs.....	
	Total: (a) + (b) Rs.	
31	Amount due [23(a) +26 +30-27 – 28 – 29 ]	
33	Claim for Refund (if any) [Vide Annexure C]	

34. Payment Details:

Date	Challan no.	Bank/Treasury			Period	Amount
		Name	Branch	Code		
TOTAL						

The West Bengal Value Added Tax Rules, 2005

35. Information on issue and receipt of invoices for each month of the quarter.

PERIOD	INVOICES ISSUED		INVOICES RECEIVED		
	From (Invoice Serial No)	To (Invoice Serial No.)	From (No. of Sellers)	Total number of Invoices	Value of Purchase (Rs.)
Month (Year)					

DECLARATION

I, (full name in BLOCK LETTERS) .....  
 declare that the information and particulars given in this return in respect of the taxable period shown herein are true and complete.

Date: \_\_\_\_\_ Signature of the Dealer \_\_\_\_\_  
 Name and Status \_\_\_\_\_

\*Strike out whichever is not applicable.  
 Use separate sheet wherever space is inadequate.

FOR OFFICE USE

Due Date of submission (dd-mm-yyyy)	<input type="text"/>
Date of Receipt (dd-mm-yyyy)	<input type="text"/>
Delay in submission from due date (mm)	<input type="text"/>

Seal: \_\_\_\_\_  
 Signature (with date) of the Receiving Official \_\_\_\_\_  
 Designation: \_\_\_\_\_

ANNEXURE - A

Annexure to return to be submitted by a registered dealer who opts to pay tax on maximum retail price (MRP) as per the provision of sub-section (4) of section 16.

RETURN PERIOD				REGISTRATION NUMBER									
	DAY	MONTH	YEAR										
FROM													
TO													

NAME AND STYLE OF THE BUSINESS \_\_\_\_\_

Name of goods on which tax is payable	Aggregate of MRP	Rate of tax	Amount of tax paid or payable

The West Bengal Value Added Tax Rules, 2005

on MRP			
I	II	III	IV
Total:		-	

Total Tax \*payable/paid:-----

Date .....

Signature of the Dealer .....

Status.....

\* Strike out whichever is not applicable.

ANNEXURE-B

(Annexure to return to be submitted by dealers having sales return or purchase return during the period for which the return is being filed)

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS

PART-A SALES

RETURN

[To be filled up where goods are returned within six months from the date of sale.]

Date of return	Concer- ned tax invoice no.	@1%		@4%		@12.5%		@...		TOTAL	
		Sale price	Tax	Sale Price	Tax	Sale price	Tax	Sale price	Tax	Sale price	Tax
I	II	III	IV	V	VI	VII	VIII	IX	X	XI (III+V+VII+ IX)	XII (IV+VI+VIII +X)
Total :											

**PART-B PURCHASE  
RETURN**

Date of return	Concer- ned tax invoice no.	@1%		@4%		@12.5%		@...		TOTAL	
		Purchase price	Tax	Purchase price	Tax	Purchase price	Tax	Purchase price	Tax	Purchase price	Tax
I	II	III	IV	V	VI	VII	VII I	IX	X	XI (III+V+ VII+ IX)	XII (IV+VI+VI II+X)
Total :											

Date .....

Signature of the Dealer .....

Status.....

**ANNEXURE-C**

[Annexure to Return to be filled in by Exporters]

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS

AMOUNT OF EXPORT SALES (in Rs.)

PART-A

[To be filled in by in by manufacturing exporters.]

Method adopted for calculation of refund on export

(Tick whichever is applicable)

Self-Accounting Method	Input-Output Method	Proportional Method
------------------------	---------------------	---------------------

	Value (in Rs.) of input corresponding to Export Sales	Value (in Rs.) of input on which input tax has been paid corresponding to Export Sales	Tax paid (in Rs.) on such input
Month 1			
Month 2			
Month 3			
TOTAL			

	Value (in Rs.) of containers or other packing material for packing of goods, for export.	Input tax paid (in Rs.) on (1).
	(1)	(2)
Month 1		
Month 2		
Month 3		
TOTAL		

The West Bengal Value Added Tax Rules, 2005

**PART-B**

[To be filled in by Exporters (other than manufacturers) exporting goods out of purchases made from within the State of West Bengal only)

Dealer-wise statement of purchase made by dealers in West Bengal

Date (I)	Name and R.C.No. of the dealer From whom goods were purchased (II)	Invoice no. (III)	Description of the item sold (IV)	Taxable purchase from registered dealers in West Bengal (V)				Tax paid on purchase from registered dealers in West Bengal (VI)				
				@ 1%	@ 4%	@ 12.5%	@ ----	@ 1%	@ 4%	@ 12.5%	@ ---	

Date .....

Signature of the Dealer .....

Status.....

\* Indicate the appropriate tax rate applicable to the item sold .

**ANNEXURE-D**

[Annexure to Return to be filled in by a works contractor who is unable to ascertain the amount of deduction for labour, service and other like charges.]

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS

Sl. No	Nature of works contract [ rule 30(2)].	Contractual transfer price(CTP)	% of deduction as given in rule 30(2).	Taxable CTP	Tax payable on (6)	
					@4%	@12%
1	2	3	4	6	7	

**ANNEXURE - E**

(Annexure to Return to be filled in by dealers making Stock Transfer)

The West Bengal Value Added Tax Rules, 2005

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE of the business

PART-A

Statement of goods despatched, outside West Bengal,  
otherwise than by way of sale during the period :

Date	Invoice no.	*Despatch document no.	Description of the item	Name and R.C.No. of the transferee	Qty.	Transfer price (Rs.)	Local sale price (Rs.)
(I)	(II)	(III)	(IV)	(V)	(VI)	(VII)	(VIII)
TOTAL							

PART-B

Statement of goods despatched, within West Bengal,  
otherwise than by way of sale during the period

(1) Date	(2) Invoice no.	(3) *Despatch document no.	(4) Description of the item	(5) Name and address of the transferee	(6) Qty.	(7) Transfer price (Rs.)	(8) Local sale price (Rs.)
TOTAL							

Date .....

Signature of Dealer  
Status

*The West Bengal Value Added Tax Rules, 2005*

\* Give the numbers of Consignment Note or Railway receipt or Air Note or other similar transport document.

**ANNEXURE-F**

(Annexure to Return to be filed where input tax is to be reversed)

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE of the business:

Method Adopted for Calculation of Reverse Credit. (Indicate which method has been adopted):

Please tick.

Self-Accounting Method	Input-Output Method	Proportional Method
------------------------	---------------------	---------------------

Calculation of Reverse Credit (see rule 23).

		Stock Transfer I	Exempt Sale II	Goods lost, damaged, etc III	Others IV	TOTAL (I+II+III+IV)
1. Reverse Credit (Rs.)	Starting from 1st day of the Accounting year to last day of the month when occasion of reverse credit arises.					
2. Input tax credit reversed in earlier occasions	Return periods					
	Total					
3. Reverse credit for the period. (1 – 2)						

Date .....

Signature of the dealer .....

Status .....

**ANNEXURE - G**

(Annexure to Return to be filled in by dealers enjoying deferment/ exemption/remission. )

RETURN PERIOD			
	DAY	MONTH	YEAR
FROM			
TO			

REGISTRATION NUMBER									

NAME AND STYLE OF THE BUSINESS

	Deferment under section 118(1)(a)	Exemption under section 118(1)(b)	Remission under section 118(1)(c)
Turnover of sales			
5% of net tax i.e. Output tax payable during the period.	Not applicable		
*100% of net tax i.e. output tax to be deferred /95% of net tax i.e. output tax to be remitted during the period.			
Net tax credit accumulated during the period			
*Total output tax deferred/ exempted / remitted till date.			
Total input tax credit/rebate accumulated till date.			

Date .....

Signature of the dealer .....

Status .....

\* Strike out which ever is not applicable.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**RETURN FORM – 15**

[See sub-rule (2) of rule 34]

[For dealers paying tax under sub-section (3) of section 16 or sub-section (4) of section 18]

Section A

(GENERAL INFORMATION)

RETURN PERIOD			
	Day	Month	Year
From			
To			

REGISTRATION NUMBER									

NAME AND STYLE of the business:

Address of the principal place of business:

Section B

(Statement of Sales)

VALUE ( in Rs.)

01	Aggregate of sale price [Section 2(41)]	
----	---	--



The West Bengal Value Added Tax Rules, 2005

DECLARATION

I, (full name in BLOCK LETTERS) .....  
declare that the information and particulars given in this return in respect of the taxable  
period shown herein are true and complete.

Date:

Signature of the Dealer

Name and Status \_\_\_\_\_

FOR OFFICE USE

Due Date of submission (dd-mm-yyyy)	<input type="text"/>
Date of Receipt (dd-mm-yyyy)	<input type="text"/>
Delay in submission from due date (mm)	<input type="text"/>
Short payment of tax (if any)	Rs. <input type="text"/>

Seal:

Signature (with date) of the Receiving Official

Designation:

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 16

Application for permission to make payment of tax at compounded rate under sub-section (3) of section 16 or sub-section (4) of section 18.

[See sub-rule (4) of \*rule 38/39]

To

.....(Appropriate Additional Commissioner/ Deputy  
Commissioner)

I, ..... (name and status of  
the person) carrying on business under the trade name of .....  
....., situated at .....  
..... (address) and holding Certificate of Registration No.

under the West Bengal Value Added Tax Act, 2003,  
particulars of which are given below, do hereby apply under sub-rule (4) of rule \*38/39 to  
exercise my/our option to pay the amount of tax at compounded rate in accordance with

the provisions of \*sub-section (3) of section 16 / sub-section (4) of section 18 in lieu of making payment of tax on such sales in accordance with the provisions of \*sub-section (2) of section 16/sub-section (1) of section 18.

Particulars of the business:

PART – A

[To be filled in by a dealer who files the application under sub-section (3) of section 16]

1. Turnover of sales in the preceding Rs.  
year/ Gross sales under the provisions of  
the West Bengal Sales Tax Act in the  
immediately preceding year(2004-2005)
2. Turnover of sales in the current year  
till the date of making the application Rs.

PART – B

[To be filled in by a dealer who files the application under sub-section (4) of section 18]

1. Contractual Transfer Price in the Rs.  
preceding year
2. Contractual Transfer Price in the  
current year till the date of making the Rs.  
application.

V E R I F I C A T I O N

\*I/We state that

- (1) \*I/We do neither manufacture nor sell any goods imported from outside West Bengal or from other country.
- (2) \*I/We do not have any goods in stock which were brought by \*me/us from outside the State.
- (3) \*I/We shall comply with the provisions laid down in rule \*38/39
- (4) The statement made hereinabove is true to the best of my knowledge and belief.

Signature.....

Status.....

---

\* Strike out whichever is not applicable.





**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM – 19**

**Scroll for deposit of the amount deducted at source under sub-section (1) of section 40 of the West Bengal Value Added Tax Act, 2003.**

[See clause (a) of rule 48]

Serial No. ....

Month of deduction .....

Serial No.	Name, address, certificate of registration No. if any, of the dealer from whose payment deduction has been made	Amount of deduction	Date of deduction	Serial No. and date of issue of the certificate of deduction
(1)	(2)	(3)	(4)	(5)

Total .....

-----  
Certified that the total amount of deduction of Rs. ....  
(in figures) Rupees ..... (in words) shown hereinabove has  
been deposited by me in accordance with sub-rule (1) of rule 46 into the appropriate Government  
Treasury at ..... on ..... (date) under Challan No. .... a  
copy of which is attached.

\*Certified that the total amount of deduction of Rs. .... (in figure) Rupees  
..... (in words) shown hereinabove has been incorporated  
in the monthly divisional account statement and the same has been sent to the Accountant  
General, West Bengal, for transfer of the sum to the account under the head of account 0040-00-  
102 Sale Tax by the undersigned in accordance with the sub-rule (6) of rule 46 on  
..... (date) vide memo No. .... dated ....., for Rs.  
..... (in figures) Rupees ..... (in  
words) a copy of which is attached.

Certified also that the certificate/certificates of deduction mentioned in column 5 is/are  
attached.

The statements made herein are true to the best of my knowledge and belief.

Seal

Signature \_\_\_\_\_

Date .....

Name and designation  
of the person making  
the deduction \_\_\_\_\_

-----  
Note : Scroll of deduction shall be sent to the Commissioner of Sales Tax, West Bengal, 14,  
Beliaghata Road, Kolkata – 700015.

\*Strike out whichever is not applicable.





*The West Bengal Value Added Tax Rules, 2005*

7. Transport documents as proof of inter-state sales / Stock or branch transfer outside West Bengal / Export.
8. Purchase and Sales Register, if any.
9. Stock Register.
10. Trial balance, Trading Account, Profit and Loss Account and Balance Sheet
11. All export documents.
12. Any other document necessary to prove the correctness of turnover of sales and claims made.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 22**

**AUDIT PROFORMA – A**

[See sub-rule (5) of rule 54]

(Information to be submitted by manufacturers in the following format prior to commencement of audit.)

Name of the dealer:												
Address of the dealer:												
Registration Certificate Number:	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> </tr> </table>											

Books of accounts Maintained :	
--------------------------------	--

Method of Accounting employed: (Tick whichever is applicable)	Cash		Mercantile	
If there is any change in the method of Accounting from previous year.	Yes		No	
Method of Valuation of Opening stock and Closing stock	FIFO		LIFO	
	Other (specify)			
If there is any change in the method of Valuation from previous year.	Yes		No	

**FULL QUANTITATIVE DETAILS OF PRINCIPAL RAW MATERIALS:**

Items	Opening stock	Purchase made during the year	Used in production	Sales or otherwise disposal	Processing loss	Closing stock	Remarks
<b>TOTAL</b>							

*The West Bengal Value Added Tax Rules, 2005*

FULL QUANTITATIVE DETAILS OF FINISHED PRODUCTS :

Items	Opening stock	Purchase made during the year	Quantity Manufactured	Sales or otherwise disposal	Closing stock	Remarks
<b>TOTAL</b>						

DETAILS OF DEBTORS AT THE END OF THE YEAR.

Party's Name, Address & R.C.No.	L.F. No.	Opening Balance	Sale made during the year	Receipts during the year/Any adjustment	Closing Balance	Remarks

DETAILS OF CREDITORS AT THE END OF THE YEAR.

Party's Name Address & R.C.No.	L.F. No.	Opening Balance	Purchase made during the year	Payment during the year /Any adjustment	Closing Balance	Remarks

PARTICULARS OF ALL LOANS / DEPOSITS

Name and address of the lender / depositor	
Income Tax PAN of the lender / depositor	
Maximum amount outstanding at any time during the year	
If the loan / deposit was squared up during the year	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, give details	

DETAILS OF CASH AND BANK BALANCE	Opening Balance	Closing Balance
Cash Balance		
Bank Balance		
If the bank balance agrees with the Bank Statement	YES <input type="checkbox"/>	NO <input type="checkbox"/>
If no, please submit Bank Reconciliation Statement.		

INFORMATION ON EACH CLASS OF GOODS MANUFACTURED:

Class of goods	Unit	ANNUAL CAPACITY		
		Licensed	Installed	Actual Production

*The West Bengal Value Added Tax Rules, 2005*


**DETAILS OF OTHER INCOMES AS SHOWN IN THE PROFIT AND LOSS ACCOUNT:**

Nature of Income	Head of Account	L.F. No.	Amount	Remarks

I, (Full name in BLOCK LETTERS) \_\_\_\_\_  
 declare that the above information are true, correct and complete to the best of my knowledge and belief.

Date .....

Signature .....

Designation of the person  
 making the statement .....

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 23**

**AUDIT PROFORMA – A**

[See sub-rule (5) of rule 54]

(Information to be submitted by dealers other than manufacturers in the following format prior to commencement of audit.)

Name of the dealer:												
Address of the dealer:												
Registration Certificate Number:	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> </tr> </table>											

Books of accounts Maintained :	
--------------------------------	--

Method of Accounting employed: (Tick whichever is applicable)	Cash		Mercantile	
If there is any change in the method of Accounting from previous year.	Yes		No	
Method of Valuation of Opening stock and Closing stock	FIFO		LIFO	
	Other (specify)			

*The West Bengal Value Added Tax Rules, 2005*

If there is any change in the method of Valuation from previous year.	Yes		No	
---	-----	--	----	--

Quantitative details of stock :

OPENING STOCK			
ITEMS	Qty.	Rate	Amount (Rs.)
TOTAL			

CLOSING STOCK			
ITEMS	Qty.	Rate	Amount (Rs.)
TOTAL			

DETAILS OF DEBTORS AT THE END OF THE YEAR.

Party's Name Address & R.C.No.	L.F. No.	Opening Balance	Sale made during the year	Receipts during the year/Any adjustment	Closing Balance	Remarks

DETAILS OF CREDITORS AT THE END OF THE YEAR.

Party's Name Address & R.C. No.	L.F. No.	Opening Balance	Purchase made during the year	Payments during the year /Any adjustment	Closing Balance	Remarks

PARTICULARS OF ALL LOANS / DEPOSITS

Name and address of the lender / depositor				
Income Tax PAN of the lender / depositor				
Maximum amount outstanding at any time during the year				
If the loan / deposit was squared up during the year (Please tick)	Yes		No	
If yes, give details				

DETAILS OF CASH AND BANK BALANCE	Opening Balance	Closing Balance
Cash Balance		



*The West Bengal Value Added Tax Rules, 2005*

\*(d) you, a registered dealer have furnished return without paying net tax or interest for the tax period commencing on ..... and ending on ..... within the prescribed date and the appropriate authority has rejected your prayer for extension of the date of payment;

you have, therefore, been provisionally assessed under sub-section (1) of section 45 of the West Bengal Value Added Tax Act, 2003, in respect of such period commencing on ..... and ending on ..... as per following :

(i) your turnover of sales for the period commencing on ..... and ending on ..... has been assessed at Rs.....(in figures) Rupees ..... (in words) and accordingly tax under section 16 amounting to Rs.....(in figures) Rupees .....(in words) is payable by you.

(ii) your turnover of purchases for the period commencing on ..... and ending on ..... has been assessed at Rs..... (in figures) Rupees..... (in words) and accordingly tax under section 17 amounting to Rs..... (in figures) Rupees.....(in words) is payable by you.

(iii).your contractual transfer price for the period commencing on ..... and ending on .....has been assessed at Rs..... (in figures) Rupees ..... (in words) and accordingly tax under section 17 amounting to Rs..... (in figures) Rupees ..... (in words) is payable by you.

(iv) your net tax credit for the above mentioned period has been allowed under section 22 to the extent of Rs.....(in figures) Rupees ..... (in words) after adjusting reverse credit of Rs....., if any, and the same is set off against the output tax of the said period.

Whereas, you have failed to make payment in respect of the above-mentioned period as required under section 32 without reasonable cause, you are to pay Rs.....(in figures) Rupees.....(in words) as penalty under section 45.

Whereas, you are liable to pay interest under section \*33(1) / 33(2) / 33(3)/34A in respect tax of the above mentioned period(s), \*determination /re-determination under section 50/51 has been made and accordingly, you are to pay Rs. ....(in figures) Rupees.....(in words) as interest.

The total amount of tax payable by you as per such provisional assessment is as per following -

(i)Tax payable under section 16	Rs.....
(ii) Tax payable under section 17	Rs.....
(iii ) Tax payable under section 18	Rs. ....
(iv) Tax payable after any other adjustments	Rs.....
(v)Total Output Tax Payable (i)+(ii)+(iii)+/(iv)	Rs .....
(vi)Less: Net tax credit allowed	Rs. ....



*The West Bengal Value Added Tax Rules, 2005***THE WEST BENGAL VALUE ADDED TAX RULES, 2005****FORM 25****Notice under section 46 read with section 66 of the  
West Bengal Value Added Tax Act, 2003**

[See Sub-rule (1) of rule 56]

To

.....( Name of the dealer)

.....(Address)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(Registration Certificate No.)

Whereas-

\*(a) You, a registered dealer have not furnished return for the period commencing on.....and ending on .....

\*(b) You, a registered dealer have furnished return without paying net tax or interest for the tax period .....(month) within the prescribed date or within such date as extended by the Commissioner;

\*(c) You, a registered dealer have failed to make payment of the amount of net tax in deficit by the date specified in the notice issued under sub-section (2) of section 41;

\*(d) Upon verification of return under sub-section (1) of section 42 of return, or upon enquiry, or upon information received under section 43, or otherwise, I am not satisfied that the return filed by you for the period commencing on .....and ending on ..... is correct and complete;

\*(e) upon search or seizure of the account, registers or documents, or of goods, I have reasons to believe that with a view to evading or avoiding payment of tax,-

(i) You have not shown some turnover of sales /purchases in the return/returns furnished by you under sub-section (1) of section 32 in respect of the period commencing on ..... and ending on.....or

(ii) You have not accounted for turnover of sales/purchases as appears from such accounts/registers/documents referred to in section 63;

\*(f) Refund has been made to you under clause (a) of section 61;

\*(g) You have brought to the notice of the Commissioner on ..... that due to error in fact or in law, a sum of Rs.....(in figure) (Rupees ..... ) (in words) has been paid by you in excess of what was payable by you as tax for the return period .....

\*(h) You have brought to the notice of the Commissioner that excess amount of input tax credit amounting to Rs. .... (in figure) (Rupees ..... ) (in words)

*The West Bengal Value Added Tax Rules, 2005*

accumulated during the year..... has remained unadjusted at the end of the next year i.e ..... and you want refund of the same;

\*(i) You have closed your business;

\*(j) I find it fit and proper for the following reason:

.....  
 .....  
 .....  
 .....

\*And whereas it appears to me to be necessary to make an assessment under section 46 of the West Bengal Value Added Tax Act, 2003, in respect of the .....return period;

You are hereby directed to attend in person or by an agent at \_\_\_\_\_(place) on ..... (date) at \_\_\_\_\_(time) and there to furnish, or there cause to be furnished and to explain, at the said time and place the accounts and documents specified below for the purpose of such assessment together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof to show cause on that date and at that time in addition to the amount of tax to be assessed on you for period ..... to ..... a penalty not exceeding fifty per centum of the amount should not be imposed on you under sub-section 2 of section 46 of the said Act.

You are also directed to furnish on the aforesaid date a statement of purchases and sales made during the period referred to above, duly supported by original tax invoices, invoices, bills, cash memo.

In the event of your failure to comply with this notice, I shall assess under sub-section (!) of section 46 of the West Bengal Value Added Tax Act, 2003, to the best of my judgement, without further reference to you.

Date:

Signature .....

Designation .....

Particulars of account registers and documents including those in the form of electronic records required for the period commencing on .....and ending on .....

- 
1. Cash Book.
  2. Bank Pass Book.
  3. General Ledger, Personal Ledger, Journals.
  4. Trial balance, Trading Account, Profit and Loss Account and Balance Sheet.
  5. Original tax invoices, invoices, bills or cash memo received on purchases.
  6. Registers in support of sales and purchases made within and outside West Bengal.
  7. Counterfoil or copies of tax invoices issued.
  8. Transport documents as proof of inter-state sales/Stock or branch transfer outside West Bengal/Export.
  9. Any other documents necessary to prove correctness of turnover of sale, purchase and claim for input tax credit, refund.
  10. All export documents.

\* Strike out whichever is not applicable.

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The West Bengal Value Added Tax Rules, 2005

Particulars of accounts and documents required for the year/quarters ending.....

1. Cash Book
2. Bank Pass Book
3. General Ledger, Personal Ledger
4. Journals
5. Bill Register (if any)
6. Counterfoil or copies of Invoices, Sale bills and Cash Memorandum
7. Original tax invoices, invoices, bills or cash memo received on purchases.
8. Registers in support of sales and purchases made within and outside West Bengal.
9. Original purchase invoices
10. Transport documents as proof of inter-state sales / Stock or branch transfer outside West Bengal / Export.
11. Purchase, sale and Invoice Register
12. Stock Register, output tax account register
13. Trial balance, Trading Account, Profit and Loss Account and Balance Sheet
14. Any other document necessary to prove correctness of turnover of sales, purchases and claims.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 27**

**Notice of demand of tax assessed under \*section 46/section 48, penalty imposed under \*sub-section (1) of section 46 and interest determined or re-determined under \*section 50 / 51 of the West Bengal Value Added Tax Act, 2003**  
[See sub-rule (1) of rule 59 and clause (b) of sub-section (1) of section 67]

To

..... (Dealer)

.....(Trade name )

.....(Address)

Holding Registration Certificate Number  
(if any)

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\*In continuation of notice in \*Form 25/Form 26 under section \*46 / 48 of the West Bengal Value Added Tax Act, 2003, issued to you on the ....day of ....., 20...., you are hereby informed that –

(i) your turnover of sales for the year/quarter/month ending the .....day of .....,200... has been assessed at Rs.....(in figures) Rupees ..... (in words)

*The West Bengal Value Added Tax Rules, 2005*

and accordingly tax under section 16 amounting to Rs.....(in figures) Rupees .....  
.....(in words) \*is/are payable by you.

(ii) your turnover of purchases for the year / quarter /month ending the ..... day of.....  
200.... has been assessed at Rs..... (in figures) Rupees..... (in  
words) and accordingly tax under section 17 amounting to Rs..... (in figures)  
Rupees.....(in words) \*is/are payable by you.

(iii).your contractual transfer price for the year/quarter/month ending the ..... day  
of..... 200.... has been assessed at Rs..... (in figures) Rupees  
..... (in words) and accordingly tax under section 17 amounting to  
Rs..... (in figures) Rupees ..... (in words)  
\*is/are payable by you.

(iv) your net tax credit for the above mentioned period(s) has been allowed under section  
22 to the extent of Rs.....(in figures) Rupees ..... (in words)  
after adjusting reverse credit of Rs....., if any, and the same is set off against the output  
tax of the said period(s) .

\*Whereas, you have failed to furnish return(s) in respect of the above-mentioned period(s)  
as required under section 32 without reasonable cause, you are to pay Rs.....(in  
figures) Rupees.....(in words) as penalty under section 46.

\*Whereas, you are liable to pay interest under section \*33(1) / 33(2) / 33(3)/34A in  
respect tax of the above mentioned period(s), \*determination /re-determination under section  
50/51 has been made and accordingly, you are to pay Rs. ....(in figures)  
Rupees.....(in words) as interest.

You are hereby informed that the total amount of tax payable by you is-

(i)Tax payable under section 16	Rs.....
(ii) Tax payable under section 17	Rs.....
(iii ) Tax payable under section 18	Rs. ....
(iv)Total Output Tax Payable (i)+(ii)+(iii)	Rs .....
(v)Less: Net tax credit allowed	Rs. ....
(vi)*Net Tax Payable/ Unutilised input tax credit to be carried forward. (iv)-(v)	Rs. ....
(vii) Add: deferred tax payable, if any during the period	Rs. ....
(vii) Add : Penalty payable under section 46	Rs. ....
(ix) Add: Interest payable (if any):	

The West Bengal Value Added Tax Rules, 2005

(b) Interest under section 33. Rs. ....	
(b) Interest under section 34A. Rs. ....	
Total: (a) + (b)	Rs. ....
(x) TOTAL (vi)+(vii)+viii)+(ix)	Rs. ....
(xi)Less : Tax deducted at source (Enclose Form 18)	Rs. ....
(xii)Less: Tax paid	Rs. ....
(xiii) Less:* Tax deferred/95 Tax remitted during the period	Rs. ....
(xiv)Less: Interest paid	Rs. ....
*Amount Due/ paid in excess: (x)-(xi)-(xii)-(xiii)-(xiv)	Rs. ....

Now, \*you are hereby directed to pay the sum of Rs..... (in figures) Rupees.....(in words) as shown above into the appropriate Government Treasury at ..... on or before .....(date) and to produce the receipt in proof of the payment before the undersigned not later than .....(date), and where on account of delay in service of this notice you do not get the minimum number of thirty days for compliance of the notice, you may make an application to your assessing authority for such further time as falls short of thirty days from the date of service of the notice and if the assessing authority allows time and re-fixes the date of payment and the date of production of challan on or before the respective dates so refixed failing which the said sum of Rs..... (in figures) Rupees .....(in words) shall be recoverable from you in accordance with the provisions of sub-section (1) of section 55.

\* you are hereby informed that out of the excess payment(as per details below) amounting to Rs.....(in figures)Rupees.....(in words) has been adjusted against arrears of net tax or any other tax, penalty or interest for the periods as mentioned below:

Sl. No.	Period of assessment of tax/ imposition of penalty/ determination of interest	Amount adjusted against arrear (Rs.)
1.		
2.		
3.		
Total:		

After the aforesaid adjustment there still remains Rs. ....(figures) Rupees.....(in words) refundable to you for which a refund adjustment order is enclosed .

\* you are hereby informed that the amount of tax deferred /exempted/remitted and amount of input tax credit accumulated during the period is as follows:

*The West Bengal Value Added Tax Rules, 2005*

	Deferment under section 118(1)(a)	Exemption under section 118(1)(b)	Remission under section 118(1)(c)
Turnover of sales			
5% of net tax i.e. Output tax payable during the period.	Not applicable		
100% of net tax i.e. output tax to be *deferred /95% of net tax i.e. output tax to be *remitted/exempted during the period.			
Input tax credit/rebate accumulated during the period			

\*you are directed to pay the amount of tax deferred by .....(date) into the appropriate Government treasury and produce the receipt and to produce the receipt in proof of the payment before the undersigned not later than .....(date), failing which the said sum of Rs..... (in figures) Rupees .....(in words) shall be recoverable from you in accordance with the provisions of sub-section (1) of section 55.

Signature.....

Date .....

Designation.....

\* Charge/ Section .....

\* Strike out whichever is not applicable.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 28**

**Notice of demand of tax/ penalty/ interest by way of modification on appeal/revision/review/ under the West Bengal Value Added Tax Act, 2003**

[See of rule 69, rule 80, rule 82, rule 86]

To

.....( Name of the dealer)

.....(Address)

--	--	--	--	--	--	--	--	--	--	--

(Registration Certificate No.)

With reference to your petition of review / appeal /revision dated the ..... day of ..... 20... before the Sales Tax Officer ...../Assistant Commissioner ...../Deputy Commissioner ...../ Additional Commissioner ...../Commissioner of Sales Tax, West Bengal /West Bengal Sales Tax Appellate and Revisional Board , you are hereby informed that on review / appeal /revision-:

The West Bengal Value Added Tax Rules, 2005

(i) your turnover of sales for the year/quarter/month ending the .....day of .....200... has been reassessed at Rs.....(in figures) Rupees ..... (in words) and accordingly tax under section 16 amounting to Rs.....(in figures) Rupees ..... (in words) \*is /are payable by you.

(ii) your taxable turnover of purchases for the year / quarter /month ending the ..... day of..... 200.... has been reassessed at Rs..... (in figures) Rupees..... (in words) and accordingly tax under section 18 amounting to Rs..... (in figures) Rupees.....(in words) \*is /are payable by you.

(iii).your taxable contractual transfer price for the year/quarter/month ending the ..... day of..... 200.... has been assessed at Rs..... (in figures) Rupees ..... (in words) and accordingly tax under section 18 amounting to Rs..... (in figures) Rupees ..... (in words) \*is /are payable by you.

(iv) your net tax credit for the above mentioned period(s) has been allowed under section 22 to the extent of Rs.....(in figures) Rupees ..... (in words) after adjusting reverse credit of Rs....., if any, and the same is set off against the output tax of the said period(s) .

Accordingly interest.------(in figures) Rupees----- (in words) is payable under section 33 by you.

Further, penalty amounting to Rs.------(in figures) Rupees----- (in words) under section ..... is payable by you.

You are hereby informed that the total amount of tax payable by you is-

- |  |          |
|--|----------|
| (i)Tax payable under section 16  | Rs.....  |
| (ii) Tax payable under section 17  | Rs.....  |
| (iii ) Tax payable under section 18  | Rs. .... |
| (iv) Tax payable after any other adjustments                                       | Rs.....  |
| (v)Total Output Tax Payable  | Rs ..... |
| (i)+(ii)+(iii)+/(iv)   |          |
| (vi)Less: Net tax credit allowed   | Rs. .... |
| (vii)*Net Tax Payable/ Unutilised input tax credit to be carried forward. (v)-(vi) | Rs. .... |
| (viii) Add: deferred tax payable, if any during the period                         | Rs. .... |
| (ix) Add : Penalty payable under section *46/48                                    | Rs. .... |
| (x) Add: Interest payable (if any):  |          |

*The West Bengal Value Added Tax Rules, 2005*

(c) Interest under section 33.  
Rs. ....

(b) Interest under section 34A.  
Rs. ....

Total: (a) + (b)      Rs. ....

(xi) TOTAL (vii)+viii)+(ix)+(x)      Rs. ....

(xii)Less : Tax deducted at source      Rs. ....

(xiii)Less: Tax paid

(xiv) Less:\* Tax deferred/ Tax remitted      Rs. ....  
during the period      Rs. ....

(xv)Less: Interest paid      Rs. ....

\*Amount Due/ paid in excess:  
(xi)-(xii)-(xiii)-(xiv)-(xv)      Rs. ....

Now, \*you are hereby directed to pay the sum of Rs..... (in figures) Rupees.....(in words) as shown above into the appropriate Government Treasury on or before .....(date) and to produce the receipt in proof of the payment before the undersigned not later than .....(date), failing which the said sum of Rs..... (in figures) Rupees ..... (in words) shall be recoverable from you in accordance with the provisions of sub-section (1) of section 55.

\* you are hereby informed that out of the excess payment(as per details below) amounting to Rs.....(in figures)Rupees.....(in words) has been adjusted against arrears of net tax or any other tax, penalty or interest for the periods as mentioned below:

Sl. No.	Period of assessment of tax/ imposition of penalty/ determination of interest	Amount adjusted against arrear (Rs.)
1.		
2.		
3.		
Total:		

After the aforesaid adjustment there still remains Rs. ....(figures) Rupees.....(in words) refundable to you for which a refund adjustment order is enclosed .

\* you are hereby informed that the amount of tax deferred /exempted/remitted and amount of input tax credit accumulated during the period is as follows:

	Deferment under section 118(1)(a)	Exemption under section 118(1)(b)	Remission under section 118(1)(c)
Turnover of sales			
5% of net tax i.e. Output tax payable during the period.	Not applicable		

*The West Bengal Value Added Tax Rules, 2005*

100% of net tax i.e. output tax to be *deferred /95% of net tax i.e. output tax to be *remitted/exempted during the period.			
Input tax credit/rebate accumulated during the period			

\*you are directed to pay the amount of tax deferred by .....(date) into the appropriate Government treasury and produce the receipt and to produce the receipt in proof of the payment before the undersigned not later than .....(date), failing which the said sum of Rs..... (in figures) Rupees ..... (in words) shall be recoverable from you in accordance with the provisions of sub-section (1) of section 55.

Signature.....

Date .....

Designation.....

\* Charge/ Section .....

\* Strike out whichever is not applicable.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 29**

**Notice under sub-section (2) of section 44A after scrutiny of return under sub-section (1) of section 44A of the West Bengal Value Added Tax Act, 2003**

[See sub-rule (1) of rule 74]

To .....

(Casual dealer)

.....(Address)

Whereas –

Upon scrutiny of the statements/documents furnished for the period .....as furnished by you, it appears that you have made \*mistakes/short payment of tax of Rs. .... (in figures) Rupees ..... (in words), which has arisen on account of application of \*wrong rate of tax/computation error/ error of law/ any other reason .....

Short payment of tax has been arrived as follows:

- (iv) Actual tax payable as per return .....
- (v) Tax calculated and/or paid by you .....
- (vi) Short determination/payment of tax.....

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*The West Bengal Value Added Tax Rules, 2005*

You are, therefore, directed to \*rectify the mistake/deposit the amount of Rs.....  
(in figure) Rupees ..... (in words) as short payment of tax into  
the appropriate Government Treasury at (place)..... by .....  
(date), and to \*appear to rectify the mistake/ produce a receipted copy of challan in proof of the  
payment, before the undersigned on or before .....(date). However, if you intend  
to make any submission denying your liability to further tax as directed above, you are advised to  
submit the same in writing on the aforesaid date.

Please take note that in case of non-compliance on your part, action will be taken against you  
without further notice.

Date \_\_\_\_\_

Signature \_\_\_\_\_

Designation \_\_\_\_\_

\* Strike out whichever is not applicable.

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**THE WEST BENGAL VALUE ADDED TAX RULES , 2005**

**FORM 30**

**Notice under sub-section (2) of section 48.**

[ See sub-rule (1) of rule 90]

To

.....(name of the casual dealer)

.....(address)

\*WHEREAS it has come to my notice that you have \*brought goods into West Bengal/and sold  
such goods in West Bengal and that you are liable to pay tax under clause(a) of section 15 of the  
West Bengal Value Added Tax Act, 2003 and that you have failed to furnish statements and  
documents as referred to in section 30F;

\*WHEREAS it has come to my notice that you have purchased goods in West Bengal and that  
you are liable to pay tax under clause (b) of section 15 of the West Bengal Value Added Tax  
Act, 2003 and that you have failed to furnish statements and documents as referred to in section  
30F;

\* WHEREAS upon verification of the statement and documents as referred to in section 30F, I  
am not satisfied that the statement and documents furnished by you are correct and complete;

And whereas it appears to me to be necessary to make an assessment under sub-section (2) of  
section 48 of the West Bengal Value Added Sales Tax Act, 2003, in respect of the .....return  
period;

The West Bengal Value Added Tax Rules, 2005

You are hereby directed to attend in person or by an agent at \_\_\_\_\_(place) on ..... (date) at \_\_\_\_\_(time) and there to furnish, or there cause to be furnished and to explain, at the said time and place the accounts and documents specified below for the purpose of such assessment together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof. You are also directed to furnish on the aforesaid date a statement of purchases and sales made during the period referred to above, duly supported by original tax invoices, invoices, bills, cash memo.

In the event of your failure to comply with this notice, I shall assess under sub-section (2) of section 48 of the West Bengal Value Added Sales Tax Act, 2003, to the best of my judgement, without further reference to you.

Date :

Signature.....  
Designation.....

\* Strike out whichever is not applicable

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 31**

**Notice of demand of tax assessed under sub-section (2) of section 48, of the West Bengal Value Added Tax Act, 2003**  
[See sub-rule (3) of rule 75]

To

.....(Name of the Casual dealer)  
.....(Address)

\*In continuation of notice in Form 30 under sub-section (2) of section 48 of the West Bengal Value Added Tax Act, 2003, issued to you on the ...day of ..... 20...., you are hereby informed that –

1. Your total sales for the period from ..... to ..... has been assessed at Rs. .... (Rupees.....) and accordingly tax under section 15(a) amounting to Rs. .... (Rupees ..... ) is payable thereon.

2. Your purchases for the period from ..... to ..... has been assessed at Rs. .... (Rupees.....) and accordingly tax under section 15(b) amounting to Rs. .... (Rupees ..... ) is payable thereon.

3.(i) Tax payable under section 15(a) Rs.....

(ii) Tax payable under section 15(b) Rs. ....

Total Tax Payable Rs .....

Less: Tax paid Rs. ....

Balance tax due Rs. ....

You are hereby directed to pay the sum of Rs..... (Rupees ..... ) as shown above into the appropriate Government Treasury at ..... on or before .....(date) and to produce the receipt in proof of the payment before the undersigned not later than .....(date), failing which the the said sum of Rs. .... (Rupees



*The West Bengal Value Added Tax Rules, 2005*

Raw materials								
Consumable stores								
Packing materials								

The above statement is correct and complete to the best of my knowledge and belief.

Signature of the exporter .....

Name in Block letters .....

Designation .....

Office address in full .....

Registration Certificate No. 

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**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 34**

**Statement containing accounts of goods  
(To be annexed with the application for Refund as referred to in clause (a) of section 61 of  
the West Bengal Value Added tax Act, 2003)**

[See sub-rule (2) of rule 76]

**PART – A**

Account of Raw Materials :

Sl. No.	Item	Opening Stock		Addition during the period		Closing Stock		Amount consumed	
		Qty.	Value (Rs.)	Qty.	Value (Rs.)	Qty.	Value (Rs.)	Qty.	Value (Rs.)
1	2	3a	3b	4a	4b	5a	5b	6a	6b

**PART – B**

Account of Packing Materials :

Sl. No.	Item	Opening Stock		Addition during the period		Closing Stock		Amount consumed	
		Qty.	Value (Rs.)	Qty.	Value (Rs.)	Qty.	Value (Rs.)	Qty.	Value (Rs.)
1	2	3a	3b	4a	4b	5a	5b	6a	6b

**PART – C**

Account of Consumable Stores :

Sl. No.	Item	Opening Stock	Addition during the period	Closing Stock	Amount consumed



The West Bengal Value Added Tax Rules, 2005

We further declare that the aforesaid particulars are correct.

Place :

Date :

Signature of the exporter .....

Name in Block letters .....

Designation .....

Office address in full .....

Registration Certificate No. 

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**BANK CERTIFICATE**

Authorised Foreign Exchange Code No. allotted to the Bank by Reserve Bank of India,  
..... vide Reference No. .... Date  
..... Place .....

1. This is to certify that we have verified the relevant export invoices, customs endorsed copy of shipping bill and other relevant documents of M/s ..... of .....
2. We further certify that the particulars given in column 1 to 10 have been verified and found to be correct.
3. We have also verified the date of the connected mate receipt as indicated in the relevant shipping bill is ..... (date to be given)

Signature of the Banker .....

Full address of the Bank .....

Official stamp .....

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 36**

**Confirmation of transport to be annexed with the application for Refund as referred to in clause (a) of section 61 of the West Bengal Value Added tax Act, 2003**

[See sub-rule (2) of rule 76]

From :

..... (Name and address of the transporter)  
.....(Enrolment no, if any) the West Bengal  
Value Added Tax Act, 2003  
..... (Telephone No.,Fax No. and E-mail  
address of the transporter)

*The West Bengal Value Added Tax Rules, 2005*

To  
The

..... (Appropriate Sales Tax authority)  
..... (Address)  
.....

Sub: Confirmation of transport of goods to Nepal/Bhutan

Sir,

We certify that we have transported the goods from ..... (place of loading) to ..... (place of destination) of ..... (name) of ..... (address) as per details given below :

1. Invoice No. and date
2. (a) Consignment Note No. & Date :  
(b) Description of goods in the Consignment Note :  
(c) No. of packages :  
(d) Weight of the goods :
3. Lorry No. :
4. Date of exit from India (of the goods bound for Nepal/Bhutan) :
5. Delivery of goods made in Nepal/Bhutan )Place and date to be given) :
6. (a) Freight paid by cash or by cheque :  
(b) Date of payment :
7. Other remarks, if any. :

We hereby solemnly declare that the above information is true and correct.

Signature of the Proprietor/Partner of Transporter .....

Name in Block letters of the Proprietor/Partner .....

**FORM 37**

**Form for Certificate from Bank**

**(To be annexed with the application for Refund as referred to in clause (a) of section 61 of the West Bengal Value Added tax Act, 2003)**

[See sub-rule (2) of rule 76]

This is to certify that the following Bills covering exports of .....  
to Nepal/ Bhutan drawn by ..... (Name and  
address of the exporter) have been negotiated and proceeds as given below received by us in the  
approved manner.

Sl. No.	Invoice		Name of the consignee	Name of the transporter & enrolment no (if any)	Consign ment Note No.	Description of goods	Value (Rs.)
	No.	Date					
1	2a	2b	3	4	5	6	7

We also certify that the payment thereof have been received in Indian Rupee/freely convertible currency.

Signature of the Manager/Authorised Officer of the Bank .....

Designation with Seal .....

**NOTE :**

1. Certificate from the Bank refers to the Bank that has been authorised by the exporter to negotiate payment on his behalf with the banker of the importer in Nepal or Bhutan. It may be noted that in such cases invoice and transport documents of the exporter are also handled by the concerned Bank.
2. This certificate should be on the Bank's letterhead and should bear the official Stamp of the Bank.
3. This certificate will be issued only after realisation of the full proceeds of the Bill.

**FORM 38**

**Register of Refund made under section 61 of the West Bengal Value Added Tax Act, 2003**

[See sub-rule (6) of rule 76, sub-rule (5) of rule 77, sub-rule (5) of rule 78]

CHARGE .....

Serial No.	Name, address and R.C. No. (if any) of the applicant	Date of filing of application for refund	Audit/ Verification report received on	Refund Order issued on	Cheque No. and date	Bank A/c No. of the applicant with names of the bank and branch	Remarks	Signature of the issuing officer
1	2	3	4	5	6	7	8	9

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 39**

**Application under clause (b) of Section 61 of the West Bengal Value Added Tax Act, 2003 by the Diplomatic Missions for refund of tax**

[See sub-rule (2) of rule 77]

To  
 .....(Appropriate authority)

.....

The ..... (name of the diplomat or diplomatic mission) having office at ..... (address) \*has/have purchased goods in West Bengal from dealers registered under West Bengal Value Added Tax Act, 2003 particulars of which are given below.

I, therefore, request you to kindly refund under the clause (b) of section 61 of the West Bengal Value Added Tax Act, 2003, the sum of Rs. .... (in figure) Rupees ..... (in words) representing sales tax paid on such goods. The tax invoices in original and photocopies of the same are enclosed for your scrutiny. The Refund Payment Order (Cash) / Cheque may please be issued in favour of

The West Bengal Value Added Tax Rules, 2005

..... payable in the Savings/Current Account No.  
..... of the ..... Branch of the .....  
..... (Bank).

Particulars of purchase

Name & Address of the registered dealer from whom the goods were purchased	Registration Certificate No. of the selling dealer	Purpose of purchase Personal / official use	Tax invoice No. with date	Tax invoice amount in rupees	Tax paid in this Tax invoice in rupees
Total tax paid :					

Signature.....

Status.....

N.B. The application for refund of tax is to be filed before the Commissioner or the person authorised on this behalf , ordinarily within three months from the date of purchase.

\* Strike out whichever is not applicable.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 40**

**Application under clause (c) of section 61 the West Bengal Value Added Tax Act, 2003 by the agencies of the United Nations for refund of tax**

[See sub-rule (2) of rule 78]

To  
.....(Appropriate authority)

The ..... (name of the agency of the United Nations) having office at ..... (address) have purchased goods in West Bengal from dealers registered under West Bengal Value Added Tax Act, 2003 particulars of which are given below.

I, therefore, request you to kindly refund under the clause (c) of section 61 of the West Bengal Value Added Tax Act, 2003, the sum of Rs. .... (in figure) Rupees ..... (in words) representing sales tax paid on such goods. The tax

*The West Bengal Value Added Tax Rules, 2005*

invoices in original and photocopies of the same are enclosed for your scrutiny. The Refund Payment Order (Cash) / Cheque may please be issued in favour of ..... payable in the Savings/Current Account No. .... of the ..... Branch of the ..... (Bank).

Particulars of purchase

Name & Address of the registered dealer from whom the goods were purchased	Registration Certificate No. of the selling dealer	Tax invoice No. with date	Tax invoice amount in rupees	Tax paid in this Tax invoice in rupees
Total tax paid :				

Signature.....

Status.....

N.B. The application for refund of tax is to be filed before the Commissioner or the person authorised on this behalf, ordinarily within three months from the date of purchase.

\* Strike out whichever is not applicable.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 41**

**Register of Refund made under section 62 of the West Bengal Value Added Tax Act, 2003**

[See sub-rule (6) of rule 59, sub-rule (2) of rule 79]

CHARGE .....

Serial No.	Name, address and R.C. No. of the dealer	Date and period of assessment order / any other order from which refund arises	Refund Order issued on	Cheque No. and date	Bank A/c No. of the dealer with name of the bank and branch	Remarks	Signature of the issuing officer
1	2	3	4	5	6	7	8

--	--	--	--	--	--	--	--

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 42**

**Notice for garnishee under \*section 60 / section 60A of the West Bengal Value Added Tax Act, 2003**  
(See rule 84)

To

.....(Name)

.....(Address)

Whereas.....(name of the defaulting dealer), dealer having the place of business at.....and holding certificate of registration No..... under the West Bengal Value Added Tax Act, 2003 defaulted to pay arrears under the said Act amounting to Rs.....(in figures) (Rupees.....) (in words);

And whereas it is now considered necessary to resort to the mode of recovery prescribed by and under \*section 60/ section 60A of the said Act;

You are hereby required under \*section 60/ section 60A of the said Act to deposit the said amount of Rs.....(in figures) (Rupees.....) (in words) or such sum as is due or may become due by you to the said defaulting dealer or such sum as you hold or may subsequently hold for on account of the said defaulting dealer either in your name or jointly with any other person or persons, whichever sum is less, within thirty days from the date of receipt of this notice or forthwith on the money being due to the defaulting dealer, if such money becomes due to the said dealer after thirty days from the date of receipt of this notice, in the appropriate Government Treasury at.....under the head of account and to produce within a week from the date of such deposit a receipted copy of the challan before the undersigned in proof of payment thereof.;

Please note that any claim respecting the money relating to this notice arising after the date of this notice shall be void as against the demand contained in this notice;

Please also note that objection, if any, on the ground that the sum demanded or any part thereof is not due by you to the defaulting dealer above named or on the ground that you do not hold any money for or on account of the said defaulting dealer or on the ground that money demanded or any part thereof is not likely to be due to the said dealer or be held for or on account of the said

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*The West Bengal Value Added Tax Rules, 2005*

dealer, may be filed before the undersigned within fifteen days from the date of service of this notice and such objection should be accompanied by a statement of oath to the above effect and you may further be required to prove to the satisfaction of the undersigned the correctness of your objection on a date to be intimated to you;

Please note further than on production of the receipted challan in compliance with the notice you shall be fully discharged from your liability to the said defaulting dealer to the extent of the amount so paid;

In the event of your discharging any liability to the said defaulting dealer or to any of his representatives or assigns after receipt of this notice, you shall be personally liable to the extent of your own liability to the said defaulting dealer so discharged or to the extent of the said defaulting dealer's liability for any sum due under the Act, whichever is less;

If you fail to make payment in pursuance of this notice, you shall also be deemed to be an owner in default under the Act in respect of the amount specified in this notice and further proceedings may be taken against you for the realisation of the amount as if it were an arrear due from you under the Act and this notice shall have the same effect as an attachment of a debt.

Copies of this notice and forwarded to:

- (1) .....(Name and address of defaulting dealer)
- (2) .....(joint-holders, if any, of the money forming the subject matter of this notice)

(Seal)

Address.....  
Signature.....  
Date.....  
Designation.....

.....Circle/Charge

\* Strike out whichever is not applicable

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**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 43**

**Register of Purchase of Raw Jute**

**[To be maintained by the occupier of a Jute Mill]**

[See clause (a) of sub-rule (1) of rule 88]

Mill Receipt	Name of the Seller with address	If purchased under contract	Bill of Lading/ Railway Receipt/ Boat Receipt, Challan	Weight	Particulars of Seller's Invoice	Amount of purchase price	Remarks
--------------	---------------------------------	-----------------------------	--	--------	---------------------------------	--------------------------	---------

*The West Bengal Value Added Tax Rules, 2005*

		Contract No.	Date	Mill Serial No.	No.	Date	As per seller's invoice	Short (in Quintal)	Nett (in Quintal)	No.	Date		

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 44**

**Register of Despatch of Jute**  
**[To be maintained by the occupier of a Jute Mill]**  
 [See clause (a) of sub-rule (1) of rule 88]

Date	Name & address of the person to whom despatched	Mode of despatch	Railway Receipt No./ Boat receipt No./ Lorry receipt No. etc. with date	Weight of the goods	Bill/ Invoice No. with date and challan No. with date	Destination	Purchase invoice No. and date for jute so despatched	Name & address of the Buyer	Amount of purchase price relating to the quantity of jute so despatched	Remarks
1	2	3	4	5	6	7	8	9	10	11

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 45**

**Register of Purchase of Raw Jute**  
**[To be maintained by a shipper of Jute]**  
 [See clause (b) of sub-rule (1) of rule 88]

Date of receipt	Shipper's receipt No.	Seller's name & address	Weight in Quintal	Seller's invoice / bill		If purchased under contract		
				Number	Date	Contract No.	Date	Shipper's Serial No.
1	2	3	4	5a	5b	6a	6b	6c

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 46**

**Register of Despatch of Jute**  
**[To be maintained by a shipper of Jute]**  
 [See clause (b) of sub-rule (1) of rule 88]

Date	Name & address of the person to whom despatched	Mode of despatch	Railway Receipt No./ Boat receipt No./ Lorry receipt No. etc. with date	Weight of the goods	Destination	Shipper's Bill/ Invoice No. with date and challan No. with date	Amount as per bill, invoice etc.		Purchase Invoice No. and date for raw jute despatched outside West Bengal	Name of the buyer with address	Amount of purchase price relating to the quantity of raw jute so despatched	Remarks
							For despatch inside West Bengal	For despatch outside West Bengal				
1	2	3	4	5	6	7	8a	8b	9	10	11	12

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 47**

**Register of transport of goods from outside West Bengal**  
**[To be maintained by a transporter, carrier and transporting agent as defined in**  
**Section 2(52) of the West Bengal Value Added Tax Act ,2003]**  
[See clause (a) of sub-rule (1) of rule 89]

Date	Name and address of the dealer from whom the goods are despatched	Name and address of the dealer to whom the goods are delivered	Description of goods	Qty.(kg) and value (Rs.)	Destination		Date of despatch and vehicle no	Date of receipt of goods and vehicle no.
					6			
1	2	3	4	5	From	To	7	8

---

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 48**

**Register of transport of goods from West Bengal to outside**  
**[To be maintained by a transporter, carrier and transporting agent as defined in**  
**Section 2(52) of the West Bengal Value Added Tax Act , 2003]**  
[See clause (b) of sub-rule (1) of rule 89]



The West Bengal Value Added Tax Rules, 2005

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Original

THE WEST BENGAL VALUE ADDED TAX RULES 2005

FORM 50



Waybill for transport of consignment of goods despatched from  
Outside West Bengal to any place inside West Bengal

[ See rule 100, rule 103 and rule 104 ]



Serial No. I

1. Office and  
Date of Issue

2. Name and Address of the Dealer / Person importing  
the Goods

2A. Dealer's Registration No. (TIN)  
(if any)

Trade Name :
Address :

VAT RC No. :
CST RC No. :
Income Tax Permanent Account No. :

3. Name and Address of the Dealer / person from whom  
the goods are purchase / imported

3A. Dealer's Registration No.(TIN)  
(if any)

Trade Name :
Address :
State :

VAT RC No :
CST RC No :
Income Tax Permanent Account No. :

*The West Bengal Value Added Tax Rules, 2005*

1. Description, Quantity and Value of Goods:

(a) No. of Invoices:

(b) Total Value of Goods: Rs.

( in words)

Sl. No.	Commodity	Invoice No. & Date	Quantity	Value of Goods (Rs.)
	Code			
1.	Name			

[+ Please use reverse side if the names of commodities exceed 1. ]

5. Name and address of the Transporter / Owner of the Vehicle by which the goods are consigned

5A. Vehicle Number

Name :
Address :

--

5B. Consignment Note No.

--

Declaration - \*I/We declare that \*I/We \*am/are registered dealer under the West Bengal Value Added Tax Act, 2003, holding Registration Certificate No. (TIN) ..... and the statements are correct to the best of my/our knowledge and belief.

Name of the Dealer .....

Signature of Proprietor/Partner/Authorised person .....

Status/Designation .....

[ Stamp ]

\* Strike out whichever is not applicable

4. Description, Quantity and Value of Goods --- *Contd.*

Sl. No.	Commodity	Invoice No. & Date	Quantity	Value of Goods (Rs.)
	Code			
2.	Name			
3.	Code			
	Name			
4.	Code			
	Name			

The West Bengal Value Added Tax Rules, 2005

5.	Code			
	Name			

Name of the Dealer .....

Signature of Proprietor/Partner/Authorised person .....

Status/Designation .....

[ Stamp ]

Name of the Notified \*Place/Station/Area

--

Date Month Year

Date of Endorsement

--	--	--

Signature of endorsing Sales Tax Officer./ Asstt. Sales Tax Officer .....

Original

**THE WEST BENGAL VALUE ADDED TAX RULES 2005**

**FORM 51**



**Waybill for transport of consignment of goods despatched from a place in West Bengal to a place outside West Bengal**

[ See rule 108 ]



Serial No. I

1. Office and Date of Issue

2. Name and Address of the Dealer / Person despatching the goods

2A .Dealer's Registration No. (TIN) (if any)

Trade Name :
Address :

VAT RC No. :
CST RC No. :
Income Tax Permanent Account No:

*The West Bengal Value Added Tax Rules, 2005*

3. Name and Address of the Dealer / person to whom the goods are despatched

3A. Dealer's Registration No. (TIN) (if any)

Trade Name :
Address :
State :

VAT RC No : CST RC No :
Income Tax Permanent Account No:

4. Description, Quantity and Value of Goods:

(a)No. of Invoices:

(b) Total Value of Goods: Rs.

( in words)

Sl. No.	Commodity	Invoice No. & Date	Quantity	Value of Goods (Rs.)
	Code			
1.	Name			

[+ Please use reverse side if the names of commodities exceed 1. ]

5. Name and address of the Transporter / Owner of the Vehicle by which the goods are consigned

5A. Vehicle Number

Name :
Address :

--

5B. Consignment Note No.

--

Declaration - \*I/We declare that \*I/We \*am/are registered dealer under the West Bengal Value Added Tax Act, 2003, holding Registration Certificate No. (TIN) .  
..... and the statements are correct to the best of my/our knowledge and belief.

Name of the Dealer .....

Signature of Proprietor/Partner/Authorised person .....

Status/Designation .....

[ Stamp ]

\* Strike out whichever is not applicable

*The West Bengal Value Added Tax Rules, 2005*

5. Description, Quantity and Value of Goods --- *Contd.*

Sl. No.	Commodity	Invoice No. & Date	Quantity	Value of Goods (Rs.)
	Code			
2.	Name			
3.	Code			
	Name			
4.	Code			
	Name			
5.	Code			
	Name			

Name of the Dealer .....

Signature of Proprietor/Partner/Authorised person .....

Status/Designation .....

[ Stamp ]

Name of the Notified \*Place/Station/Area

Date    Month    Year

Date of Endorsement

--	--	--

Signature of endorsing Sales Tax Officer./ Asstt. Sales Tax Officer .....

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 52**

**Application for way bill in Form 50 for transport of goods imported into West Bengal by registered dealers**

[ See \*rule 110, read with rule 100, rule 103 or rule 104 ]

To,

..... ( \*assessing authority)/authorised officer),

---

The West Bengal Value Added Tax Rules, 2005

..... (name of \*Charge/Division/Section/Circle/Checkpost)

I, ..... (name) , ..... (status of the applicant) carrying on business under the trade name of ..... holding certificate of registration No..... do hereby apply under rule 110 for ..... (state number of forms) way bill in Form 50 required for the purpose of rule 100 /rule 103 / rule 104 of the West Bengal Value Added Tax Rules, 2005.

I declare that –

\* (a) no way bill in Form 50 has been received by me on any previous occasion,

\* (b) way bill in Form 50 has been received by me on the last two occasions as follows :-

(i) ..... (here state the total number of forms) forms bearing Serial No.(s) ..... to ..... on ..... (date).

(ii) .....(here state the total number of forms) forms bearing Serial No.(s) ..... to ..... on .....(date).

\* (c) the stock of way bill in Form 50 held by me on the date of application is .....(total number) bearing Serial No. (s) .....

Please supply the way bills in Form 50 to \*me/us/ .....(specify full name) who is hereby duly authorised to receive the said form and acknowledge the receipt thereof. The attested signature of the authorised recipient is attested below.

Attested signature of the recipient .....

Signature .....

Date .....

Status .....

---

\*Strike out whichever is not applicable.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**  
**FORM 53**

**Application for way bill in Form 51 for transport of goods from any place in West Bengal to any place outside West Bengal by registered dealers**  
[ See \*rule 110, read with rule 108]

To,

..... ( \*assessing authority)/authorised officer),

..... (Name of \*Charge/Division/Section/Circle/Checkpost)

I, ..... (name) , ..... (status of the applicant) carrying on business under the trade name of ..... holding certificate of registration No..... do hereby apply under rule 110 for ..... (state number of forms) way bill in Form 51 required for the purpose of rule 108 of the West Bengal Value Added Tax Rules, 2005.

I declare that –

\* (a) no way bill in Form 51 has been received by me on any previous occasion,

\* (b) way bill in Form 51 has been received by me on the last two occasions as follows :-

(iii) ..... (here state the total number of forms) forms bearing Serial No.(s) ..... to ..... on ..... ..(date).

(iv) .....(here state the total number of forms) forms bearing Serial No.(s) ..... to ..... on .....(date).

\* (c) the stock of way bill in Form 51 held by me on the date of application is ..... (total number) bearing Serial No. (s) .....

Please supply the way bills in Form 51 to \*me/us/ .....(specify full name) who is hereby duly authorised to receive the said form and acknowledge the receipt thereof. The attested signature of the authorised recipient is attested below.

Attested signature of the recipient .....

Signature .....

Date .....

Status .....

---

\*Strike out whichever is not applicable.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 54**

**Statement of issue of way bill in Form 50 received on ..... (date of receipt on previous occasion)**

[ See \*sub-rule(3) of rule 110/sub-rule(3) of rule 111/ sub-rule(3) of rule 112 ]

A.

Sl. No.	Way Bill		Consignor's Name and address	Consignment note / Railway Receipt / Bill of lading / Air note		Name and address of the transporter and vehicle No.	Description of goods		Consignor's invoice			Name of the entry checkpost or notified place	Date of entry into West Bengal
	No.	Date of issue		No.	Date		Name	Quantity	No.	Date	Amount		

B. Serial Nos. of Way Bill lying in stock on the date of application :

**Way Bill**

-----  
No.                      Date of issue                      Consignor's name and address

Certified to be true and correct

Signature .....

Status .....

Date. ....

Note : This form duly filled in and signed is required to be furnished in duplicate to the appropriate assessing authority on each occasion with application for Way Bill in Form 50.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 55**

**Statement of receipt and issue of way bill in Form 51**

[ See sub-rule(3) of rule 110/ sub-rule(3) of rule 111/ sub-rule(3) of rule 112]

Name of the person or dealer issuing the Way Bill in Form 51

(Address)

No. of certificate of registration (if any) –

State :	Central :
---------	-----------

A. Receipts :

Date :	Serial Number. :
--------	------------------

B. Issues :

Sl. No.	Way Bill In Form 61		Name and address of the Transporter	Consign-ment Note		Bill / Cash Memo / Challan No.	Description of goods		Nature of goods transported	Name of exit checkpost or other place	Consignee's name and address
	No.	Date of issue		No.	Date		Name	Quantity			

C. Serial Nos. of Way Bill in Form 51 lying in stock on the date of application :

**Way Bill**

No.                      Date of issue                      Consignee's name and address

Certified to be true and correct.

Signature .....

Status .....

Date. ....

Note : This form duly filled in and signed is required to be furnished in duplicate to the appropriate assessing authority on each occasion with application for Way Bill in Form 51.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 56**

**Application for way bill in Form 50 for transport of goods imported into West Bengal by a dealer, other than a registered dealer person, casual dealer and person.**

[See \*sub-rule (1) of rule 111 / with sub-rule (1) of rule 112 read with rule 100, rule 103 and rule 104 ]

To,

.....[ \*assessing authority/ authorised officer mentioned in rule \*111/112]

.....(Name of \*Charge/Division/Circle/Check-post.)

\*I/We ..... (name) \*am/are—

- \*(a) not, a dealer or ,casual dealer,
- (b) casual dealer
- (c) carrying on business as a dealer under the trade name of ..... at ..... (address) and am/are not registered under the West Bengal Value Added Tax Act,2003,

and do hereby apply under \*rule 111/rule 112 of the West Bengal Value Added Tax Rules, 2005 for ..... (state the number) of way bills in Form 50 as required under rule 100, rule 103 and rule 104 for the purpose of transport of goods brought or imported by \*me/us into West Bengal (particulars of which are given below):

I/We declare that –

- \*(a) I am/we are not liable to pay tax under the said Act,
- \*(b) I am/we are liable to pay tax under the Act as a dealer and I/we \*have/have not applied for registration under section 24.

\*I/We further declare that ---

- \*(a) no way bill in Form 50 has been received on any previous occasion by me/us.
- \*(b) way bill in Form 50 has been received by me/us on the last occasion/last two occasions as follows :-
  - (i) ..... (state the total number) forms bearing Sl.No.(s) ..... to ..... on ..... (date).
  - (ii) .....( state the total number) forms bearing Sl.No.(s) ..... to .....on ..... (date).
- \*(c) the stock of way bill in Form 55 held on ..... (date of application) is ..... (total number) bearing Sl.No.(s) .....

\*Separate statement in Form 54 of receipt and issue of way bill in Form 50 as required under \*sub-rule (3) of rule 111/ under sub-rule (3) of rule 112. is enclosed herewith.

Particulars of the consignment of goods in respect of which way bills are required (use separate sheet if consignment is more than one).

Description of goods	Quantity	Value (Rs.)	Transporter's name and address	Consignment Note No.	Expected point of entry (name of checkpost)
----------------------	----------	-------------	--------------------------------	----------------------	---

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The West Bengal Value Added Tax Rules, 2005

\*I/We do hereby verify and declare that what is stated in this application is true to the best of my/our knowledge and belief.

Please supply the way bills in Form 50 to \*me/us .....(specify full name) who is hereby duly authorised to receive the said form and acknowledge the receipt thereof. The attested signature of the authorised recipient is appended below.

Attested signature of the recipient .....

Signature .....

Status .....

Address of \*place of  
business/residence.....

Date .....

---

\*Strike out whichever is not applicable.

---

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 57**

**Application for way bill in Form 51 for transport of goods from any place in West Bengal to any place outside West Bengal by a dealer, other than a registered dealer, casual dealer or person,**

[\*sub-rule (1) of rule 111 / with sub-rule (1) of rule 112 read with rule 108]

To,

.....  
[\*assessing authority/ authorised officer mentioned in rule \*111/112]

.....(Name of \*Charge/Division/Circle/Check-post.)

\*I/We ..... (name) \*am/are—

\* (a) not a dealer, or a casual dealer

(b) a casual dealer

(c) carrying on business as a dealer under the trade name of ..... at  
..... (address) and \*I am/We are not registered under the West Bengal Value  
Added Tax Act, 2003,

and do hereby apply under \*rule 111/rule 112 of the West Bengal Value Added Tax Rules, 2003 for ..... (state the number) of way bills in Form 51 as required under rule 108 for the purpose of transport of goods outside West Bengal by \*me/us (particulars of which are given below):

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The West Bengal Value Added Tax Rules, 2005

I/We declare that –

- \*(a) I am/we are not liable to pay tax under the said Act,
- \*(b) I am/we are liable to pay tax under that Act as a dealer and \*I have/have not applied for registration under section 24.

\*I/We further declare that ---

- \*(a) no way bill in Form 51 has been received on any previous occasion by me.
- \*(b) way bill in Form 51 has been received by me on the last occasion/last two occasions as follows :-
  - (iii) ..... (here state the total number) forms bearing Sl.No. (s) ..... to ..... on ..... (date).
  - (iv) .....(here state the total number) forms bearing Sl.No. (s) ..... to .....on ..... (date).
- \*(c) the stock of way bill in Form 51 held on ..... (date of application) is ..... (total number) bearing Sl.No. (s) .....

\*Separate statement in Form 55 of receipt and issue of way bill in Form 51 as required under \*sub-rule (3) of rule 111/ under sub-rule (3) of rule 112. is enclosed herewith.

Particulars of the consignment of goods in respect of which way bills are required (use separate sheet if consignment is more than one).

Description of goods	Quantity	Value (Rs.)	Transporter's name and address	Consignment Note No.	Expected point of entry (name of checkpost)
----------------------	----------	-------------	--------------------------------	----------------------	---

\*I/We do hereby verify and declare that what is stated in this application is true to the best of my/our knowledge and belief.

Please supply the way bills in Form 51 to \*me/us .....(specify full name) who is hereby duly authorised to receive the said form and acknowledge the receipt thereof. The attested signature of the authorised recipient is appended below.

*Attested signature of the recipient* .....

Signature .....

Status .....

Address of \*place of

business/residence.....

Date .....

---

\*Strike out whichever is not applicable.





**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 60**

**Notice calling for objection against imposition of penalty under section 77 of the West Bengal Value Added Tax Act, 2003.**

[See sub-rule (1) of rule 125]

To

.....(Name of the transporter carrier or transporting agent or any other person from whom the goods are seized/owner of seized goods)

.....(Address of the aforesaid the transporter carrier or transporting agent or any other person /owner of seized goods)

\*Whereas it appears to me that you have failed to comply with the requirement of the provisions contained in rule \*99/100/101/102/103/104 of the West Bengal Value Added Tax Rules, 2005 while transporting consignment of goods particulars whereof are given below, despatched from.....(name of the place outside West Bengal ) \*from/ across or beyond .....(name of the \*railway station/steamer station/post-office/port/airport/checkpost/place)and thereby contravened the provisions of section 73 of the West Bengal Value Added Tax Act, 2003;

\*Whereas it appears to me that you have failed to comply with the requirement of the provisions contained in rule 107of the West Bengal Value Added Tax Rules, 2005 while transporting consignment of goods particulars whereof are given below, despatched from.....(name of the place) to .....(name of the place), and thereby contravened the provisions of section 73 of the West Bengal Value Added Tax Act, 2003;

\*Whereas it appears to me that you have failed to comply with the requirement of the provisions contained in rule 108 of the West Bengal Value Added Tax Rules, 2005 while transporting consignment of goods particulars whereof are given below, despatched from.....(name of the place within West Bengal ) and bound for .....(name of the place outside West Bengal) and thereby contravened the provisions of section 81 of the West Bengal Value Added Tax Act, 2003;

And whereas the goods particulars whereof are given below, have been seized under section 76 And whereas sub-section (1) of section 77 provides for imposition of penalty on you in accordance with the provisions contained therein;

And whereas it is necessary to determine the value of seized goods for imposition of penalty ;

You are hereby directed to attend in person or by an agent at .....(place) on .....(date) at .....(time) and to show cause why a penalty as aforesaid shall not be levied on you and produce or cause to be produced such documents as you may rely on in case you deny your contravention of \*section 73/section 81 and prefer your objection to seizure under section 76;

You are also directed to produce or cause to be produced on the said date, time and place all the relevant documents and catalogue of the manufacturer or distributor of goods seized showing retail price thereof in West Bengal for the purpose of examination and determination of the value of each item of seized goods.

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*The West Bengal Value Added Tax Rules, 2005*

In the event of your failure to comply with this notice, the value of each item of the seized goods shall be determined, and the penalty under sub-section (1) of section 77 of the said Act shall be imposed on you, to the best of my judgement without further reference to you.

Date:

Signature.....  
(Prescribed Authority)

Designation.....

Particulars of goods referred to above:

1. Date of seizure: .....
2. Place of seizure: .....
3. Description and quantity of goods seized: .....
4. Other particulars, if any: .....

\* Strike out whichever is not applicable.

---

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 61**

**Notice of demand of penalty under section 77 of the West Bengal Value Added Sales Tax Act, 2003**

[See sub-rule (6) of rule 125]

To

.....(Name of the transporter carrier or transporting agent or any other person from whom the goods are seized/owner of seized goods)

..... (Address)

In continuation of notice in Form 60 issued to you on ....day of ..... 20.... , you are hereby informed that the value of seized goods has been determined at Rs.....(in figures)/ Rupees .....(in words) and that a penalty as per the provision of sub-section (1) of section 77 for Rs .....(in figures)/ Rupees .....(in words ) has been imposed upon you.

You are hereby directed to pay the sum of Rs.....(in figures)/Rupees.....(in words) into the appropriate Government Treasury, on or before .....(date)

You are hereby directed to call on the undersigned not later than the .....day of .....200 at .....(time) at .....(place) to take delivery of the goods seized from ..... on ....., on production of the receipted challan in proof of the payment of the aforesaid amount of penalty imposed on you.

In the event of your non-compliance with the notice, the seized goods may be put up for open auction sale and the sale proceeds may be applied in accordance with the provisions of the said Act and rules made thereunder without further reference to you.

*The West Bengal Value Added Tax Rules, 2005*

Address..... Signature.....  
 Date ..... (Prescribed Authority)  
 Designation.....

\* Strike out whichever is not applicable.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005****FORM 62****Notice calling for objection against imposition of penalty under section 78 and section 79 of the West Bengal Value Added Tax Act, 2003.**

[See sub-rule (1) of rule 126, sub-rule (1) of rule 127]

To

.....(Name of the transporter carrier or transporting agent  
 or any other person)  
 .....(Address of the aforesaid transporter carrier or transporting  
 agent or any other person )

\*Whereas it appears to me that you have failed to comply with the requirement of the provisions contained in the \*second proviso to sub-section(1) of section 76 / first proviso to sub- section(2) of section 76 of the West Bengal Value Added Tax Act, 2003, as you have \*wholly/ partly delivered the goods given at your option to any person including consignee or owner of the seized goods or have disposed of the seized goods without any prior permission of the undersigned;

\* Whereas it appears to me that you have failed to comply with the requirement of the provisions contained in the section 73 and the goods are not available for seizure under sub- section(1) of section 76 of the West Bengal Value Added Tax Act, 2003,

And whereas section \*78/ section79 provides for imposition of penalty on you in accordance with the provisions contained therein;

And whereas it is necessary to determine the market value of seized goods for imposition of penalty under section 78;

You are hereby directed to attend in person or by an agent at .....(place) on .....(date) at .....(time) and to show cause why a penalty as aforesaid shall not be levied on you and produce or cause to be produced such documents as you may rely on in case you deny that you have contravened the provisions of the \*second proviso to sub-section(1) of section 76 / first proviso to sub- section(2) of section 76/ section 73 and sub-section (1) of section 76 of the said Act and prefer your objection to the imposition of penalty.

*The West Bengal Value Added Tax Rules, 2005*

In the event of your failure to comply with this notice, the market value of the seized goods shall be determined, and the penalty under section \*78/ section79 of the said Act shall be imposed on you, to the best of my judgement without further reference to you.

Date: \_\_\_\_\_ Signature.....  
(Prescribed Authority)

Designation.....

Particulars of goods referred to above:

1. Date of seizure: .....
2. Place of seizure: .....
3. Description and quantity of goods seized: .....
4. Seizure case No. .... date.....
4. Other particulars, if any: .....

\* Strike out whichever is not applicable.

---

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 63**

**Notice of demand of penalty under section 78 and under section 79 of the West Bengal Value Added Sales Tax Act, 2003**

[See sub-rule (6) of rule 126, sub-rule (6) of rule rule 127]

To

.....(Name of the transporter carrier or transporting agent  
or any other person)  
.....(Address of the aforesaid transporter carrier or transporting  
agent or any other person )

In continuation of notice in Form 62 issued to you on ....day of ..... 20.... , you are hereby informed that the market value of seized goods given at your custody and subsequently \* delivered by you to the any person including consignee or owner of such seized goods / disposed of otherwise by you in contravention of the provisions of the \*section 73 and sub-section (1) of section 76/second proviso to sub-section(1) of section 76 / first proviso to sub- section(2) of section 76 of the West Bengal Value Added Tax Act, 2003, has been determined at Rs.....(in figures)/ Rupees .....(in words) and that a penalty as per the provision of \*section 78/section 79 of the said Act for Rs .....(in figures)/ Rupees .....(in words ) has been imposed upon you.

You are hereby directed to pay the sum of Rs.....(in figures)/Rupees.....(in words) into the appropriate Government Treasury, on or before .....(date) and to produce the receipted challan in

*The West Bengal Value Added Tax Rules, 2005*

proof of the payment of the aforesaid before the undersigned nor later than .....day of  
 .....

Address.....

Signature.....

Date .....

(Prescribed Authority)

Designation.....

\* Strike out whichever is not applicable.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005****FORM 64**

**Notice calling for objection against imposition of penalty under section 80 of the  
 West Bengal Value Added Tax Act, 2003.**

[See sub-rule (1) of rule 128]

To

.....(Name of the transporter carrier or transporting agent  
 or any other person)

.....(Address of the aforesaid transporter carrier or transporting  
 agent or any other person )

\*Whereas you, a transporter carrier or transporting agent or any other person have transported the goods in contravention of the provisions of section 80 ;

And Whereas it appears necessary to me to impose penalty on you under the said section 80;

You are hereby directed to attend in person or by an agent at  
 .....(place) on .....(date) at .....(time) and to show  
 cause why a penalty as aforesaid shall not be levied on as per the provisions of sub-section (6) of section 80 for transporting goods in contravention of the said section.

In the event of your failure to comply with this notice, the penalty as indicated above shall be imposed on you, to the best of my judgement without further reference to you.

Date:

Signature.....

(Prescribed Authority)

Designation.....

.....Charge/Checkpost

\* Strike out whichever is not applicable.

*The West Bengal Value Added Tax Rules, 2005***THE WEST BENGAL VALUE ADDED TAX RULES, 2005****FORM 65****Notice of demand of penalty under section 80 of the West Bengal Value Added Tax Act, 2003**

[See sub-rule (4) of rule 128]

To

.....(Name of the transporter carrier or transporting agent  
or any other person)  
.....(Address of the aforesaid transporter carrier or transporting  
agent or any other person )

In continuation of notice in Form 64 issued to you on ....day of ..... 20.... , you are hereby informed that a penalty under section 80 of the West Bengal Value Added Tax Act, 2003, for Rs .....(in figures)/ Rupees .....(in words ) has been imposed upon you;

You are hereby directed to pay the sum of Rs.....(in figures)/Rupees.....(in words) into the appropriate Government Treasury, on or before .....(date) and to produce the receipted challan in proof of the payment of the aforesaid before the undersigned nor later than .....day of .....

In the event of your failure to comply with this notice, the goods detained shall be seized by me and put up for open auction sale and the sale proceeds may be applied in accordance with section 80(13) without further reference to you.

Address.....

Date .....

Signature.....

(Prescribed Authority)

Designation.....

.....Charge/Checkpost

\* Strike out whichever is not applicable.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005****FORM 66****Notice calling for objection against imposition of penalty under section 96 of the West Bengal Value Added Tax Act, 2003.**

[See sub-rule (1) of rule 135]

To

..... (Dealer)/(casual dealer)

The West Bengal Value Added Tax Rules, 2005

.....(Address)  
.....(Certificate of registration, if any)

Whereas it appears to me-

- \*(a) that you have concealed any sales or purchases or contractual price, or any particulars thereof during the \*year/quarter/ month ended.....
- \*(b) that you have furnished incorrect statement of your turnover of sales or purchases or contractual price, or incorrect particulars of such sales or purchases or contractual price f in the return furnished under sub-section (1) of section 31 for the \*quarter/ month ended.....
- \*(c) that you have claimed excess amount of input tax credit or input tax rebate but has not reversed the same to the extent of disentitlement.

And whereas it is necessary to impose upon you penalty under sub-section (1) of section 96.

You are hereby directed to appear before me either in person or by an agent at .....(place) on .....(date) at .....(time) and to show cause why a penalty not exceeding Rs.....(in figures)/ Rupees .....(in words) shall not be levied on you under sub-section (1) of section 96.

In the event of your failure to comply with this notice, it shall be presumed that you have nothing to say in this connection and, the penalty as indicated above shall be imposed without further reference to you.

Signature.....

Designation.....

\*Section/Charge.....

\* Strike out whichever is not applicable.

---

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 67**

**Notice of demand of penalty under sub-section (1) of section 96 of the West Bengal Value Added Sales Tax Act, 2003**  
[See sub-rule (3) of rule 135]

To  
.....(Dealer)/Casual dealer  
..... (Address)  
.....(Certificate of registration, if any)

---

*The West Bengal Value Added Tax Rules, 2005*

In continuation of notice in Form 66 under sub-section (1) of section 96 of the West Bengal Value Added Tax Act, 2003, **\*\***[with reference to your petition dated .....]. issued to you on ....day of ..... 20.... , you are hereby informed that as per the provision of sub-section (1) of section 96, penalty of Rs .....(in figures)/ Rupees .....(in words ) has been imposed upon you.

You are hereby directed to pay the amount of penalty as imposed of Rs.....(in figures)/Rupees.....(in words) into the appropriate Government Treasury, on or before .....(date) and to produce the receipt in proof of the payment before the undersigned not later than .....(date), failing which the unpaid amount of penalty shall be recoverable from you in accordance with the provisions of sub-section (1) of section 55.

Date .....

Signature.....

Designation.....

\*Charge/ Section .....

\* Strike out whichever is not applicable.

\*\* mention the date of petition of \* appeal/ revision/ review before the West Bengal Appellate and Revisional Board/ Commissioner/ Special Commissioner/Additional Commissioner/Deputy Commissioner/ Assistant Commissioner/Sales Tax officer against imposition of penalty, where such proceeding is consequent upon an order passed under \* appeal/ revision/ review.

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**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 68**

**Form of Memorandum of Appeal under section 84/ application for revision under section 86/ section 87/ application for review under section 88 of The West Bengal Value Added Tax Act ,2003. [see rule 138, rule 144, rule 148, rule 156,rule 161 ]**

To

The ..... day of ..... , 20.....

The .....

.....

The applicant sheweth as follows:

*The West Bengal Value Added Tax Rules, 2005*

1. Period of assessment	
2. Date of *order appealed against/ against which the application is made	
3. Name and designation of the officer who passed the order	
4. Trade name of the applicant	
5. Certificate of registration No. under the Value Added Tax Act,2003	
6. Address of the principal place of business.	

7. Under the West Bengal Value Added Tax Act, 2003,

(A). Your applicant has been assessed under \*section 45/ section 46 / section 48(1)/ section 48(2) —

AMOUNT (Rs.)

a. (i) For a sale price/ turnover of sales of :	
(ii) Tax payable under section 16 on a(i) :	
b. (i) For a purchases/turnover of purchases of :	
(ii) Tax payable under section 17 on b(i) :	
c. (i) For a taxable contractual Transfer Price of :	
(ii) Tax payable under section 18 on c(i) :	
d. Input tax credit or input tax rebate allowed :	
e. Under section *50 / section 51 determining / re-determining interest payable for the period mentioned above as :	
f. Under section *45(2)/46(2) imposing penalty of :	

(B) Your applicant's admitted amount is given hereunder:

AMOUNT (Rs.)

a. (i) *Sale price/Turnover of sales :	
(ii) Tax payable under section 16 on a(i) :	
b. (i) *Purchases/Turnover of purchases :	
(ii) Tax payable under section 17 on b(i) :	
c. (i) Taxable contractual Transfer Price :	
(ii) Tax payable under section 18 on c(i) :	
d. Input tax credit or input tax rebate :	
e. Interest determined / re-determined section* 50 / section 51 :	
f. Penalty imposed under section *45(2)/46(2) :	

(C) Your applicant's disputed amount is given hereunder:

AMOUNT (Rs.)

a. (i) *Sale price/Turnover of sales of :	
---	--

*The West Bengal Value Added Tax Rules, 2005*

(ii) Tax payable under section 16 on a(i) :	
b. (i) *Purchases/Turnover of purchases of :	
(ii) Tax payable under section 17 on b(i) :	
c. (i) Taxable contractual Transfer Price of:	
(ii) Tax payable under section 18 on c(i) :	
d. Input tax credit or input tax rebate :	
e. Interest determined / re-determined section *50 / section 51 :	
f. Penalty imposed under section *45(2)/46(2) :	

8. (A). The order other than an order of assessment against which the instant application is made involving the amount, if any, in respect of:

AMOUNT (Rs.)

a. Penalty imposed under section 23(4)/section 25(2)/section 27E/section 30C/ section 30E/section 39(4)/ section 40(5)/ section 65/ section 77/ section 78/section 79/ section 80(5) /section 96(1)/ section 101(1)/ section 117 :	
b. Security imposed under section 26/section 80(3) proviso :	
c. Audit under section 43 :	
d ..... under any other provisions of the Act :	

(B) Amount admitted in respect of (A) above :

AMOUNT (Rs.)

a. Penalty imposed under section 23(4)/section 25(2)/section 27E/section 30C/ section 30E/section 39(4)/ section 40(5)/ section 65/ section 77/ section 78/section 79/ section 80(5) /section 96(1)/ section 101(1)/ section 117 :	
b. Security imposed under section 26/section 80(3) proviso :	
c. Audit under section 43 :	
d ..... under any other provisions of the Act :	

(C) Amount in dispute in respect of (A):

AMOUNT (Rs.)

a. Penalty imposed under section 23(4)/section 25(2)/section 27E/section 30C/ section 30E/section 39(4)/ section 40(5)/ section 65/ section 77/ section 78/section 79/ section 80(5) /section 96(1)/ section 101(1)/ section 117:	
b. Security imposed under section 26/section 80(3) proviso :	
c. Audit under section 43 :	
d ..... under any other provisions of the Act :	

9. A copy of the notice of demand issued under section 45/section 46 / section 48(1)/ section 48(2) / section 50 / section 51/section 23(4)/section 25(2)/section 27E/section 30C/ section 30E/section 39(4)/ section 40(5)/ section 65/ section 77/ section 78/section 79/ section 80(5)/section 96(1)/ section 101(1)/ section 117 and received on \_\_/\_\_/\_\_(date) is attached hereto.

10. A copy of the order, \*appealed against/against which the instant application is made, was received on \_\_/\_\_/\_\_(date) and a copy of the same is attached hereto.

*The West Bengal Value Added Tax Rules, 2005*

11. Your applicant has paid-

A. Before the order mentioned in (10) is passed				B. After the order mentioned in (10) is passed			
	Challan no.	Amount	Dated		Challan no	Amount.	Dated
Tax				Tax			
Interest				Interest			
Penalty				Penalty			
security				security			

12. Being aggrieved by the aforementioned order of \_\_\_\_\_ dated \_\_\_\_\_ your applicant begs to prefer this \*appeal/revision/review petition on the following grounds.

**GROUND**S

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

- a.
- b.
- c.

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 reassessment or that the order of the .....imposing penalty may be set aside and that he may be granted such relief or relief's as may be deemed just and proper.

**Verification**

I,..... the applicant, do hereby declare that the all tax , interest and penalty/security/reverse credit admitted to be due in respect of the order of assessment/imposition of penalty/ imposition of security/audit /any other order appealed against/against which this application for revision /review has been paid as shown in (10)(B), and that what is stated herein is true to the best of my knowledge and belief.

Signature \_\_\_\_\_  
 Name of the applicant \_\_\_\_\_  
 Status \_\_\_\_\_

[To be signed by the applicant dealer or casual dealer or by an agent duly authorised in writing in this behalf by such dealer.]

\* Strike out whichever is not applicable

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 69**

**Notice to the appellant /applicant for appearance in connection with his \*Appeal  
Revision/Review petition.**

[See rule 140, rule 145, rule 149]

To

.....(Appellant/Applicant)  
.....(Address)

With reference to your petition of \*appeal/revision/review, dated the .....against the order of .....(name of the authority) you are informed that \*Appeal/Revision/Review, Case No.....of .....under the West Bengal Value Added Tax Act, 2003 in connection with .....before.....has been started and the petition will be heard by the undersigned on .....at .....(place). You should appear before the undersigned on the date at the hour fixed either in person or by a duly instructed agent.

Take notice that in default of your appearance the petition will be considered and determined in your absence.

Signature.....

Designation.....

Date.....

.....Charge/Circle  
Office of the .....

\* Strike out whichever is not applicable.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 70**

**Notice to the dealers before suo-motu revision or review**

[ See rule 143, rule 147, rule 162]

To

.....(Dealer)  
of.....(Address)

---

The West Bengal Value Added Tax Rules, 2005

Whereas it is proposed to pass an order to the effect mentioned below you are hereby informed that if you wish to prefer any objection against such order you should attend either personally or by an agent authorised for the purpose at the office of the undersigned at .....on the .....day of .....

Signature.....

Designation.....

Date.....

.....office

Gist of the order proposed to be passed.

.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....  
.....

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**THE WEST BENGAL VALUE ADDED TAX RULES, 2004**

**FORM 71**

**Memorandum/Application of the Commissioner for revision under sub-section (2) of section 87/ review under sub-section (4) of section 87.**

[see rule \*158/159]

The .....day of .....20.....

To  
The West Bengal Sales Tax Appellate and Revisional Board,

WHEREAS I have discovered error or omission in the \*appellate/revisional order dated passed by the \*Assistant Commissioner/Deputy commissioner/Additional Commissioner in the matter of

---

*The West Bengal Value Added Tax Rules, 2005*

assessment in respect of .....(dealer/casual dealer) for the year ended .....(details to be specified in the grounds).

OR

WHEREAS I have discovered concealment, of sales and purchases by ..... ( casual dealer) or, of turnover of sales or purchases or taxable contractual transfer price of .....(dealer) or incorrect statement of particulars of sales or purchases or contractual transfer price or claim for lower rate of tax or any claim of excess input tax credit or input tax rebate or any non-reversal of input tax credit or input tax rebate to the extent of disentitlement for the year ended .....(details to be specified in the grounds).

I am of the opinion that the assessment is liable to be enhanced from what has been done in the \*assessment/final appellate/final revisional order (particulars of the order to be furnished ) on the grounds mentioned below.

**GROUND**S

(Here enter the grounds on which the applicant relies for the purpose of this revision).

In the circumstances, \*the assessment/final appellate/final revisional order mentioned above calls for revision by way of enhancement in the assessment

**Verification**

I,..... the applicant, do hereby declare that what is stated herein is true to the best of my knowledge and belief.

Date.....

Signature.....

Designation.....

\* Strike out whichever is not applicable

---

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 72**

**Statement of payment of tax deferred under section 116 of the West Bengal Value Added Tax Act, 2003**

[ See rule (3) of rule 172 ]

Name of the dealer .....carrying on business under the trade name of .....Address of the dealer ..... holding Certificate of Registration No. .... and Certificate of Eligibility for deferment of output tax issued under section 116 and rules made thereunder and the date of issue of such Certificate of Eligibility is .....

Location of the newly set-up industrial unit/expanded portion of an existing industrial unit/sick or closed industrial unit where goods were manufacture/goods were used in manufacture and in respect of which output tax was deferred.

*The West Bengal Value Added Tax Rules, 2005*

Period in respect of which output tax was deferred	Break-up amount of output tax deferred	Total output tax deferred	Output tax eligible for deferment up to (mention date)
(1)	(2)	(3)	(4)
(a) Output tax as per returns under section 32(1)			
(b) Output tax as per notice under section 45 or section 46			

Amount of output tax deferred as shown above has been paid by me by challan Number ..... Dated ..... at the appropriate Government Treasury at .....

The above statement is true to the best of my knowledge and belief.

Date :

Signature : .....

Status : .....

## THE WEST BENGAL VALUE ADDED TAX RULES, 2005

### FORM 73

[ See sub-rule(1) of rule 174 ]

Application for creation of a loan liability under sub-rule (7) of rule 165 of the West Bengal Value Added Tax Rules, 2005.

To

The..... (Specified Authority)

In accordance with the provisions of rule 174, as the case may be of the West Bengal Value Added Tax Rules, 2005, I.....son of .....\*Proprietor/Partner/Karta/Principal Officer/Director/Managing Director, on behalf of the registered dealer carrying on the business known as.....situated at..... and having certificate of registration No.....hereby apply for creation of a loan liability for the aforesaid dealer under sub-rule (7) of rule 165 of the West Bengal Value Added Tax Rules, 2005 for an amount of Rs. ....(in figures) Rupees.....(in words) in respect of the year ended on the ...../part of year from the.....to the.....against the output tax deferred for such year/part of a year under sub-rule (1) of the said rule. The details of the return period(s), prescribed dates) of furnishing of

The West Bengal Value Added Tax Rules, 2005

return(s), amount of tax payable and the prescribed date(s) of payment of tax deferred under sub-rule (7) of rule 165 in respect of which a loan liability for the aforesaid dealer may be created, are given below

Period of return	Prescribed date for furnishing of return	Amount of output tax payable and deferred	Prescribed date of payment of deferred tax.
------------------	--	---	---

I shall enter into an agreement with the State Government in this regard and all the terms and conditions specified in the deed of agreement shall be binding on the aforesaid dealer, his successor, heirs and assigns.

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

Date :

Signature :

Designation :

\* Strike out whichever is not applicable

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 74**

[see sub-rule (4) of rule 174

THIS AGREEMENT made this.....day of.....BETWEEN.....(name) .....son/daughter of.....of.....(address) Proprietor/Partner/Karta/Principal Officer/Director, on behalf of the dealer holding certificate of registration No. ....under the West Bengal Value Added Tax Act, 2003 (hereinafter referred to as the "Borrower" which term shall, where the context so admits, include his/her heirs, executors, administrators, representatives and assignees), of the One Part and the Governor of the State of West Bengal (hereinafter referred to as the "Lender" which term shall include his successors in office and assigns) of the Other Part.

WHEREAS the Borrower has availed of deferment of payment of output tax payable in respect of the year ended on the...../part of the year from the.....to.....amounting to Rs ..... (in figures ) Rupees.....(in words), under sub-rule (1) of rule 165 of the West Bengal Value Added Tax Rules, 2005 (hereinafter referred to as the said rule):

AND WHEREAS the Borrower has communicated his/her intention to the specified authority, referred to in rule 174 of the West Bengal Value Added Tax Rules, 2005 for creation by such authority of a loan liability for him/her against the deferment of the said amount of tax if it were a loan sanctioned to him/her;

AND WHEREAS the said specified authority agrees to create such loan liability for the said Borrower amounting to Rs.....(in figures) (Rupees.....)(in words), against deferment of the payment of the payment of the tax as sought by the Borrower, subject to the conditions hereinafter appearing.

NOW IT IS HEREBY RECORDED AND AGREED BY THE AND BETWEEN THE PARTIES as follows :-

1. That in pursuance of this Agreement, the specified authority created by an order dated.....a loan liability for the Borrower to the extent of Rs.....being the amount equal to the amount of output tax deferred under clause (a) of sub-section(1) of section 118 read with sub-rule (1) of rule 165 in respect of the return period or periods ending on the.....in consideration of the payment of the said amount of tax deemed to have been made on or before the last day of the year.
2. That in pursuance of this Agreement the said Borrower admits his/her loan liability amounting to Rs..... (in figure) (Rupees ..... (in words) created by the said specified authority for a period of ..... years (hereinafter referred to as loan period) commencing from the prescribed date on which the tax is payable by him/her for each of the return period against the tax payable by the dealer and deferred under sub-rule (1) of rule 165 in respect of the year or part of such year ended on the ..... Comprising return period or periods ending on the .....
3. That in the event of discontinuance or closure of his/her business, cessation of his/her liability to pay tax or cancellation of his/her certificate of registration under the Act before the expiry of the said period, the Borrower shall pay the entire amount of the loan created by the specified authority at a time within fifteen days from the date of such discontinuance or closure of his/her business, cessation of liability to pay tax or cancellation of his/her certificate of registration.
4. That the borrower shall furnish to the specified authority all the accounts and documents required or called for by it and keep his premises, buildings, machinery, stock of raw materials and finished goods open to inspection by the specified authority or by a person appointed under sub-section (1) of section 6.and authorised by the specified authority for this purpose.
5. That the specified authority shall have the full right, power and authority at all times to do all the acts which may be necessary or expedient for the purpose of enforcing compliance with any terms, conditions and reservation contained herein and to recover from the Borrower the amount of loan created under this agreement and all costs incurred in connection herewith in any way relating hereto.
6. That there shall be a charge on the said Borrower's assets movable or immovable, to the extent of the amount of loan liability during the said loan period and the said Borrower shall not dispose of his/her assets, other than the goods manufactured, without prior permission of the said lender in writing.

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*The West Bengal Value Added Tax Rules, 2005*

7. That after any inspection as hereinbefore provided for or on account of failure of the Borrower to comply with or to fulfil any of the conditions of this covenant, the specified authority may, even before the expiry of the said loan period direct the Borrower, after giving him/her reasonable opportunity of being heard, to pay the entire amount of the loan within such date as may be specified in the notice in this regard.
  
8. That in the case the Borrower fails to make the full payment of the amount of loan by the date referred to in clause 3 and 7 hereof, the Borrower shall be liable to pay interest, in addition to the amount of loan remaining unpaid on the month immediately preceding the month in which the date referred to in clause 3 or 7 falls for each month of default of part thereof calculated from the month immediately following the date referred to in clause 3 or 7 hereof.
  
9. That on payment of the entire amount of loan and if interest is payable as referred to in clause 8 then on payment of the entire amount of loan and interest, the Borrower shall be discharged from his/her liability created under this agreement.
  
10. That on the expiry of the said loan period as referred to in clause 1 hereof, the said Borrower shall be discharged from his/her loan liability secured by this agreement in consideration of the payment of such amount by the date prescribed under the West Bengal Value Added Tax Rules, 2005, as if it were a tax payable in accordance with the provision of sub-rule (6) of rule 165.

IN WITNESS WHEREOF the parties to these presents have hereunto set and subscribed their respective hands the day month and year first above written.

Signed by the said.....on behalf of.....(dealer) in the presence of :

First Witness

Address

Occupation

Second Witness

Address

Occupation

Signed for and on behalf of the Governor of the State of West Bengal by the specified authority.

Seal.....

Designation :

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**  
**FORM 75**

**Certificate for tax deemed to have been paid under sub-rule (7) of rule 165 of the West Bengal Value Added Tax Rules, 2005.**  
[See sub-rule (5) of rule 174]

To  
.....(dealer)  
.....(address)

With reference to your application dated the ..... in Form 73 for creation of a loan liability for you under sub-rule (7) of rule 165 of the West Bengal Value Added Tax Rules, 2005 for an amount of Rs.....(in figure) (Rupees .....(in words) in respect of the year ended on the ..... part of year from the..... to the ..... against the output tax deferred for such year/part of year under sub-rule (1) of rule 165 and in consideration of the creation of such loan liability for you for such amount equal to the tax deferred in respect of such year/part of year, it is hereby certified that such amount of deferred tax of Rs.....(in figure) (Rupees .....(in words) shall be deemed to have been paid by you under the said sub-section on the date(s) prescribed for payment as indicated below:

Details in respect of the said amount is given below:

Period of return	Prescribed date for payment according to return/notice under clause (a) of sub-section (1) of section 118 and rules made in the Part I and Part III of Chapter XV.	Amount of output tax payable and deferred.	Amount of tax deemed to have been paid.
------------------	--	--	---

Date.....

Prescribed Authority

\*Strike out whichever is not applicable.

*The West Bengal Value Added Tax Rules, 2005***THE WEST BENGAL VALUE ADDED TAX RULES, 2005****FORM 76****[See rule 184]**

Application for Certificate of Eligibility for deferment of payment of output tax under clause (a) of sub-section (1) of section 116/for remission of output tax under clause (c) of sub-section (1) of section 116 or renewal thereof.

To  
The Deputy Commissioner/Assistant Commissioner of Sales Tax,  
..... Circle/Section,

I ..... son of .....  
Proprietor/Partner/Karta/Principal Officer/Director/Managing Director, on behalf of the person whose particulars are given below/Hindu undivided Family/Company carrying on business under the trade name of ..... and situated at ..... hereby apply for \* a certificate of eligibility/renewal of certificate of eligibility for deferment of payment of output tax/remission of output tax under clause (a)/clause (c) of sub-section (1) of section 116 of the West Bengal Value Added Tax Act, 2003 in respect of the newly set up industrial unit/industrial unit deemed to be a newly set up industrial unit/expanded portion of the existing industrial unit already established by me/us within the area ..... to manufacture ..... (goods) for sale.

- (a) Name(s) of Proprietor/Partner/Karta
- (b) Address of Proprietor/Partner/Karta/  
Principal Officer/Director/Managing Director
  - (i) Temporary
  - (ii) Permanent
- (c) Address of –
  - (i) Branch Office, if any
  - (ii) Warehouse
- (d) No. of certificate of registration, if any, under  
The West Bengal Value Added Tax Act, 2003
- (e) Location of the new industrial unit  
(please state the postal address & Police station also)

2. The newly set up industrial unit/industrial unit deemed to be a newly set up industrial unit/expanded portion of the existing industrial unit in respect of which this application is made, has been established and commissioned upon rehabilitation or revival by me/us.-
  - (a) at .....(specify the location of the unit)
  - (b) on.....(specify the date)
  - (c) is registered with the ..... (specify the Directorate of Cottage & Small Scale Industrial/Directorate of Industries, Government of West Bengal as the case may be, or the authority appointed and empowered by such Directorate.
  - (d) commercial production/commercial production following the rehabilitation or revival commenced on .....
  - (e) gross value of fixed capital assets (in the case of the \*industrial unit/industrial unit deemed to be a newly set up industrial unit/gross value of additional fixed capital assets (in the case of the expanded portion of the existing industrial unit) on the date of first commercial production/first commercial production following rehabilitation or revival.....
  - (f) The unit is eligible for deferment of payment of output tax/remission of output tax to the extent of ..... percentage of the gross value of the fixed capital assets.
3. It is hereby declared that –
  - (a) Investment in fixed capital assets exceeds/does not exceed rupees ten lakhs:
  - (b) Additional capacity in the case of expansion in the case of an existing industrial unit has been created for the manufacture of goods worth Rs..... approximately per year with the approval of ..... (specify the name of the authority of the State Government)
  - (c) I/We/am/are liable to pay tax according to section ..... of the West Bengal Value Added Tax Act, 2003 with effect from..... (specify the date)

- (d) the industrial unit/industrial unit deemed to be a newly set up industrial unit/ expanded portion of the existing industrial unit is not established with the plant and machinery.
- (i) of another newly set up small scale industry within the meaning of rule 190 which is not engaged in the business of manufacturing such plant & machinery, or
- (ii) of another newly the industrial unit/industrial unit deemed to be a newly set up industrial unit/ expanded portion of the existing industrial unit which is not engaged in the business of manufacturing such plant and machinery;
- (e) the industrial unit shall be deemed to be a newly set up industrial unit as –
  - (i) the closed/sick industrial unit has been rehabilitated or revived by me/us on ..... (date) and approved under the West Bengal Incentive Scheme, 1993;
  - (ii) the business of the closed/sick industrial unit has been transferred to me/us.
- (f) I/\*We use/do not use the trade mark or brand name of any existing/closed/sick industrial unit in West Bengal;
- (g) I/\*We have not availed of any benefit of deferment of payment of tax/remission of tax under the Act in respect of goods manufactured in the present newly set up industrial unit/expanded portion of an existing industrial unit.
- (h) I/\*We/the transferor-dealer have/has not availed of the benefit of deferment of payment of output tax/remission of output tax under the West Bengal Value added Tax Act, 2003/the Central Sales Tax Act, 1956 before the rehabilitation or revival of the closed/sick industrial unit in respect of sales of goods manufactured in such unit.
- (i) I/\*We keep separate accounts in respect of the newly set up industrial unit/industrial unit deemed to be a new set up industrial unit/expanded portion of the existing industrial unit;
- (j) I/\*We issue serially numbered tax invoices in respect of sales of goods manufactured in newly set up industrial unit/industrial unit deemed to be a new set up industrial unit/expanded portion of the existing industrial

*The West Bengal Value Added Tax Rules, 2005*

- unit and keep purchase tax invoice/invoice/bill/cash memo for purchase of goods used in the manufacture of goods therein; and
- (k) I/\*We keep vouchers and documents to prove the gross value of fixed assets/additional fixed capital assets.

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

Date: .....

Signature .....

Designation.....

\*Strike out whichever is not applicable.

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**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 77**

**[See sub-rule (1) of rule 185]**

Certificate of eligibility for deferment of payment of output tax under section 116/remission of output tax under clause (b) of sub-section (1) of section 116 of the West Bengal Value Added Tax Rules, 2005.

No.....

Circle/Section .....

This is to certify that the dealer ..... carrying on business under the trade name of ..... having principal place of business or Head Office in West Bengal and holding Certificate of Registration No..... dated..... is eligible for deferment of payment of output tax/remission of output tax under section 116.

The dealer has established and commissioned his newly set up industrial unit/expanded portion of the existing industrial unit located at .....

The dealer is eligible for deferment of payment of output tax/remission of output tax under clause (a)/clause (c) of sub-section (1) of section 116 with effect from ..... in respect of

*The West Bengal Value Added Tax Rules, 2005*

- (i) sales of ..... (specify the names of goods manufactured for sale in West Bengal);
- (ii) purchase of ..... (specify the names of goods to be used in the manufacture of goods for sale)

The first date of commercial production is.....

The gross value of fixed capital assets/additional fixed capital goods within the meaning given in the explanation to Rule 165 stands as follows:

as on (date)

The dealer is eligible for deferment of payment of output tax/remission of output tax to the extent of .....per centum of the gross value of fixed capital assets/additional fixed capital assets (balance un-expired amount), or ..... rupees (balance available amount), whichever is less.

The available eligible period for deferment of payment of output tax/remission of output tax in respect of the dealer shall be for..... months commencing from.....subject to fulfilment of the conditions and restrictions contained in section 116 and rules made thereunder.

The certificate is valid from..... to .....

Signature.....

Designation.....

(Prescribed authority)

The certificate is renewed and the period of validity is extended as specified in columns (2) and (3) below –

Serial No. of renewal	From (date)	To (date)	Initial of the prescribed authority with date.
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Signature.....

Designation .....

(Prescribed authority)

*The West Bengal Value Added Tax Rules, 2005***THE WEST BENGAL VALUE ADDED TAX RULES, 2005****FORM 78****Application for certificate of eligibility for tax holiday under clause (b) of sub-section (1) of section 116 and deduction from turnover of sales under sub-rule (3) of rule 27.**

[See sub-rule (1) of rule 192]

To

The Deputy Commissioner/Assistant Commissioner,  
 .....Circle/Section,

I, ..... son of  
 .....

.....Proprietor/Partner/Karta/Principal Officer/Director/Managing  
 Director, on behalf of the persons whose particulars are given below/Hindu Undivided  
 Family/Company carrying on business under the trade name of  
 ..... situated at

.....hereby apply for a certificate of eligibility for tax holiday under  
 clause (b) of sub-section (1) of section 116 of the West Bengal Value Added Tax Act,  
 2003/deduction from turnover of sales under sub-rule (3) of rule 27 of the West Bengal Value  
 Added Tax Rules, 2005 or renewal through in respect of the newly set-up small scale unit  
 established by me/us within the area .....to manufacture  
 .....(specify the goods) for sale

- (a) Name(s) of Proprietor/Partners/Karta
- (b) Address(es) of Proprietor/Partners/Karta/Principal  
 Officer/Director/Managing Director
  - (i) Temporary
  - (ii) Permanent
- (c) Address of –
  - (i) Branch Office, if any
  - (ii) Warehouse
- (d) Certificate of Registration No. under the Act
- (e) Location of the newly set up industrial unit (state the postal  
 address and Police Station)

2. The newly set up industrial unit in respect of which this application is made –

- (a) has been commissioned by me/us on.....(specify the date)
- (b) registered with the Directorate of Cottage and Small Scale Industries,  
 Government of West Bengal and the registration number is  
 .....
- (c) has started production of goods for the first time on .....

3. It is hereby declared that –

- (a) the aforesaid newly set up industrial unit has been established solely or substantially with plant or machinery other than the plant or machinery used by another newly set up small scale industrial unit which has earlier availed of the benefit of exemption from tax under rule 55 or benefit of deduction from turnover of sales under sub-rule (3) of rule 62A of the West Bengal Sales Tax Rules, 1995.
- (b) the amount of investment in the aforesaid industrial unit or plant and machinery including the value of those obtained on hire, lease, rent or loan but excluding the value of land building and the cost of generator and moulds is .....rupees (state the amount in words).
- (c) I/We keep vouchers and documents to prove the investment in the aforesaid newly set up industrial unit and separate accounts in respect of the said unit.
- (d) I/We issue serially numbered tax invoice in respect of sales of goods manufactured in the said industrial unit and keep purchase tax invoice/invoice/bill/cash memo for purchase of goods for use directly in the manufacture of goods in that industrial unit.

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

Date :

Signature :.....

Designation :.....

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**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 79**

**Certificate of eligibility for tax holiday under clause (b) of sub-section (1) of section 116/Deduction from turnover of sales under sub-rule (3) of rule 27.**

[ See sub-rule (3) of rule 192 ]

Circle .....

No .....

This is to certify that the dealer .....carrying on business under the trade name of .....having his place of business situated at ..... and holding Certificate of Registration No. .... under the West Bengal Value Added Tax Act, 2003 is eligible to claim deduction under clause (b) of sub-section(1) of section 118 read with sub-rule (3) of rule 27 in respect of sales in West Bengal..... (name of goods) manufactured in his newly set-up small scale industrial unit situated at ..... during the period of validity of this certificate as specified below subject to the restrictions and conditions laid down in rule 190.

The first sale in West Bengal of goods manufactured in the aforesaid small scale industrial unit was made on .....

*The West Bengal Value Added Tax Rules, 2005*

This certificate is valid from .....to .....

Date : ..... Signature .....  
 Designation.....  
 .....Circle/Section.

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005****FORM 80****[See sub-rule (1) of rule 194]**

Notice calling for objections against imposition of penalty under section 117 of the West Bengal Value Added Tax Act, 2003.

To  
 .....(dealer/undertaking)  
 .....(address)

Certificate of Registration No. ....  
 Certificate of Eligibility No.....

Whereas it appears that –

- (a) You have contravened the following provisions of section 116 or rules made thereunder  
 .....  
 .....  
 .....
- (b) You have furnished incorrect/fabricated statements/forged documents with the intention to deceive the Government.

And whereas for the aforesaid reasons it is necessary to determine the amount of penalty payable by you u/s. 117 of the West Bengal Value Added Tax Act, 2003.

You are hereby directed to attend in person or by any agent at.....(place) on .....(date).....(time)..... and thereto produce or cause there be produced the books of accounts, registers and other documents for examination in connection with such determination of penalty, together with any written objection which you may wish to adduce in support of such objection.

Gist of the order proposed to be passed against you is as follows:

.....

*The West Bengal Value Added Tax Rules, 2005*

.....  
.....  
.....

Signature.....  
Date:..... Designation.....  
.....Charge/Circle

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 81**

[See sub-rule (3) of rule 194]

Notice of demand of penalty under section 117 of the West Bengal Value Added Tax Act, 2003.

To  
.....(dealer/undertaking)  
.....(address)

Certificate of Registration No. ....  
Certificate of Eligibility No.....

Whereas it appears that -

In continuation of the Notice in Form 80 issued to you on.....(date) under section 117, you are hereby informed that the amount payable by you by way of penalty has been determined at Rs.....(in figure) (Rupees.....(in words).

You are hereby directed to pay the amount of penalty due for Rs.....(in figure) (Rupees.....(in words) as shown below into an appropriate Government Treasury .....on or before..... (date) and to produce the challan in proof of the payment before the undersigned not later than ..... (date), failing which the unpaid amount of penalty shall be recoverable from you in accordance with the provisions of section 55

Signature.....  
Date:..... Designation.....

*The West Bengal Value Added Tax Rules, 2005***THE WEST BENGAL VALUE ADDED TAX RULES, 2005****FORM 82****Instruction for acceptance of composition money under section 95 or after compounding penalty under section 30D of the West Bengal Value Added Tax Act,2003.**

[ rule 201(1)]

To

The Officer-in-charge of the appropriate Government Treasury at.....

Whereas in accordance with the provisions of section 95 or after compounding penalty under section 30D of the West Bengal Value Added Tax Act,2003, I have agreed to accept by way of composition the sum of Rs.....(Rupees.....) from.....(dealer) of .....(address), you are hereby directed to receive the sum on my behalf and to place it to the credit of the State Revenue, and to return two receipted challans to the aforesaid dealer and one copy of the challan to me.

to .....(the appropriate assessing authority)

Date.....

Signature .....

Commissioner/Special Commissioner/Additional Commissioner  
Sales Tax, West Bengal,

Deputy Commissioner,..... Circle

Assistant Commissioner, Sales Tax Officer,.....Charge

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005****FORM 83**

**Application for clearance certificate under section 99(1)  
of the West Bengal Value Added Tax, Act, 2003 [See  
rule 203 ]**

To

The Assistant Commissioner/Sales Tax Officer,  
.....Charge/Section.

Sir,

I request that a certificate under sub-section (1) of section 99 of the West Bengal Value Added Tax, Act, 2003, be granted to me.

*The West Bengal Value Added Tax Rules, 2005*

I give below the necessary particulars :

1. Full name and address of the applicant :
2. Name and style of the business in West Bengal in which the applicant is interested as a proprietor/partner/karta etc. together with address and certificate of registration No., if any
  - (a)
  - (b)
  - (c)
  - (d)
3. (i) Last month/quarter/year up to which sales tax returns accompanied with challans showing payment of tax have been furnished :
  - (ii) Period up to which last assessment has been made :
  - (iii) Balance of tax, penalty and interest not yet paid under,—
    - (a) West Bengal Value Added Tax, Act, 2003:
    - (b) the Central Sales Tax Act, 1956 :
  - (iv) Whether the business on which the assessment has been made or for which returns are due has been or is being liquidated/wound up/dissolved/partitioned or declared insolvent, as the case may be :
  - (v) Whether sales tax returns are overdue and if so, for which periods with an estimate of the tax payable for such periods and the amount, if any, paid towards such tax :

\*\*4. Particulars if the business is carried on by the applicant as a transferee :

Name & style of the business transferred	Address	Registration Certificate No.	Amount of unpaid sales tax	Mode of transfer
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5. Name and address of branches, if any :

\*\*6. Date of commencement of business :

\*\*7. Particulars of proprietor/partner :

Name	Father's Name Address	Residential Address	Permanent Address
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\*\*8. Particulars of any other business with which the applicant is connected :

Name of firm	Address	Certificate of Registration No.	Amount of unpaid sales tax of the firm	Connected in the capacity of
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\*\*9. (i). Nature of business (whether manufacture, importer, reseller or contractor);

(ii) Nature of goods dealt in :

(iii) turnover of the business from commencement :

Year/Period	Amount Rs.
-------------	---------------

*The West Bengal Value Added Tax Rules, 2005*

\*\*10. Details of books of accounts maintained :

\*\*11. Whether any tax is payable by him on sales in respect of this business :

\*\*12. Whether the applicant has incurred any liability to pay tax :

I declare that to the best of my knowledge and belief, the information furnished above is correct, complete and is truly stated.

Place :

*Signature of the applicant :*

Date :

*Status :*

**Certificate of clearance**

The particulars set out above are verified and it is certified that the above mentioned applicant –

\*has no liability to pay tax or has not defaulted in furnishing any return together with the received challan showing payment of tax payable under the West Bengal Value Added Tax, Act, 2003, or the Central Sales Tax Act, 1956.

\*has not defaulted in making payment of tax otherwise payable by, or due from, him under the West Bengal Value Added Tax, Act, 2003 or the Central Sales Tax Act, 1956, or

\* has made satisfactory provision for securing the payment of tax by furnishing bank guarantee in favour of the Commissioner, or by ..... (specify details of security, if any)  
.....

Place :

.....  
Signature of Assistant Commissioner/Sales Tax Officer

Date :

..... \*Charge/Section

- Note-1. The applicant should be signed by the proprietor of the business, or in the case of a firm, by one of its particulars or in the case of a business of a Hindu undivided family, by the *karta* of the family, or in the case of a company incorporated under the Companies Act, 1956, by a Director or Principal officer thereof; or in the case of Government, by a duly authorised officer; or in the case of any other association of individuals, by the Principal officer managing the business.
2. The items marked with \*\*need not be filled in by a dealer who is registered under the West Bengal Value Added Tax, Act, 2003 or the Central Sales Tax Act, 1956.

\*Strike out whichever is not applicable

*The West Bengal Value Added Tax Rules, 2005***THE WEST BENGAL VALUE ADDED TAX, RULES, 2005****FORM 84****Application for clearance certificate under section 99(2)  
of the West Bengal Value Added Tax, Act, 2003 [See  
rule 204 ]**

To  
The Assistant Commissioner/Sales Tax Officer,  
.....Charge/Section.  
Sir,

I request that a certificate under sub-section (2) of section 99 of the West Bengal Value Added Tax, Act, 2003 be granted to me. I require the certificate for receiving payment for execution of a works contract.

\* I am not liable to pay tax under section 14 of the said Act/I have paid tax payable by, or due from me under section 14 of the said Act.

I give below the necessary particulars :

1. Full name and address of the applicant :
2. Name and address of the business of the applicant :
3. Name and address of branches, if any, of the business :
4. Particulars of proprietor/partner of the business :
  - (a) Name :
  - (b) Father's name :
  - (c) Residential address :
  - (d) Permanent address :
5. Details of books of accounts maintained.
6. Particulars of works contract for which the certificate is necessary :

Name of the contractee	Contract No.	Date	Value of Contract
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I hereby declare that the information of particulars furnished hereinbefore are true to my knowledge and belief.

Place : *Signature of the applicant* :.....

*Status* : .....

*The West Bengal Value Added Tax Rules, 2005***Certificate of clearance**

The particulars set out above are verified and it is certified that the abovementioned applicant has

—

\* no liability to pay tax under section 14 of the West Bengal Sales Tax Act, 1994 ;

\* paid tax payable by, or due from him, under section 14 of the West Bengal Value Added Tax, Act, 2003

Place : .....  
Signature of the Sales Tax Officer

Date : .....Charge/Section

\*Strike out whichever is not applicable

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005****FORM 85****Application for permit under section 100 of The West Bengal Value Added Tax Act, 2003**

[ See rule 206(1) ]

To

.....  
.....

I, .....\*son/daughter of ..... residing at ..... on my own behalf/ on behalf of the firm/Hindu Undivided Family/Company/Society/Trust/Association of persons namely,..... (hereinafter referred to as the organiser), do hereby apply for permit under section 100 of The West Bengal Value Added Tax Act, 2003, to organise an exhibition-cum-sale of goods at .....(place of the exhibition-cum-sale) from.....(date) to .....(date).

I, on behalf of the organiser, do submit herewith a statement showing names and addresses of the individuals, firms, Companies, Societies, Trusts and other association of persons who are expected to participate in the exhibition-cum-sale and the nature of goods to be exhibited and sold by the participants.

*The West Bengal Value Added Tax Rules, 2005*

I, on behalf of the organiser, undertake to inform you about any change of place/duration of the exhibition-cum-sale of goods.

Date: Signature.....

Designation.....

\* Strike out whichever is not applicable

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**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 86**

**Permit under section 100 of The West Bengal Value Added Tax Act, 2003**

[ See rule 206(2) ]

Permit No:

Date:

To  
.....(name of the organiser)

.....(address)

With reference to your application in form 85 dated....., made under section 100 of The West Bengal Value Added Tax Act,2003, you are hereby granted this permit to organise the exhibition-cum-sale of goods at .....(place of exhibition-cum-sale) from .....(date) to .....(date).

In the event of any change of place of the exhibition-cum-sale of goods or of duration of such exhibition-cum-sale or any change in the nature of goods to be sold in such exhibition-cum-sale, you are required to forthwith inform the undersigned.

Date: Signature.....

Designation.....

*The West Bengal Value Added Tax Rules, 2005*

**THE WEST BENGAL VALUE ADDED TAX RULES, 2005.**

**FORM 87**

**Certificate to act as an agent as per the provisions  
of sub-clause (v) of clause (a) of sub-rule (1) of rule 2.**  
(See rule 209)

This is to certify that \*Sri / Smt....., \*son / daughter of Sri..... of .....(address) has been allowed to act as an agent as per the provisions of sub-clause (v) of clause (a) of sub-rule (1) of rule 2.

This certificate shall remain valid with effect from ..... , till withdrawal or revocation.

Date

Commissioner, Sales Tax.,  
West Bengal..

By order of the Governor,

DEBASHIS SEN,  
*Spl. Secy. to the Govt. of West Bengal.*