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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. 1030-F.T.—the 30th June, 2008.—WHEREAS the Governor is satisfied that it is necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the power conferred by sub-section (2) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) (hereinafter referred to as the said Act), the Governor is pleased hereby to exempt from payment a part of the tax payable under the provisions of the said Act, to the extent specified in column (3) of the Table below, in respect of the category of sales of the goods specified in column (2) against serial Nos. 1 and 2 in column (1), subject to the conditions specified in column (4), of the said Table :—

TABLE

Serial No.	Category of sales	Part of tax declared as exemption	Conditions
(1)	(2)	(3)	(4)
1.	Sales of Motor spirit having a flashing point at or above 24.4 degree celsius specified in column (2) against serial No. 3 in column (1) of Part B of Schedule IV.	Tax to the extent of rupee one and thirty-six <i>paise</i> per litre on the sale of the goods specified in column (2) against tax payable under the said Act on sale of each litre of such goods.	<p>(a) The amount of tax payable under the said Act shall be charged separately by the dealer.</p> <p>(b) Evidence shall be shown to the appropriate assessing authority that such amount of exemption of tax per litre as specified in column (3) has been allowed by the dealer to his purchaser while charging the tax separately as required under item (a) above.</p>

TABLE

Serial No.	Category of sales	Part of tax declared as exemption	Conditions
(1)	(2)	(3)	(4)
2.	Sales of Motor spirit of any other kind specified in column (2) against serial No. 4 in column (1) of Part B of Schedule IV.	Tax to the extent of rupees two and nine <i>paise</i> per litre on the sale of the goods specified in column (2) against tax payable under the said Act on sale of each litre of such goods.	(a) The amount of tax payable under the said Act shall be charged separately by the dealer. (b) Evidence shall be shown to the appropriate assessing authority that such amount of exemption of tax per litre as specified in column (3) has been allowed by the dealer to his purchaser while charging the tax separately as required under item (a) above.

2. This notification shall come into force with effect from the 1st day of July, 2008.

By order of the Governor,

N. C. BASAK,

Dy. Secy. to the Govt. of West Bengal.

TABLE

Serial No.	Category of sales	Part of tax declared as exemption	Conditions
(1)	(2)	(3)	(4)
1.	Sales of Motor spirit having a flashing point at or above 25.4 degrees Celsius specified in column (2) against serial No. 3 in column (1) of Part B of Schedule IV.	Tax to the extent of rupees one and thirty-six <i>paise</i> per litre on the sale of the goods specified in column (2) against tax payable under the said Act on sale of each litre of such goods.	(a) The amount of tax payable under the said Act shall be charged separately by the dealer. (b) Evidence shall be shown to the appropriate assessing authority that such amount of exemption of tax per litre as specified in column (3) has been allowed by the dealer to his purchaser while charging the tax separately