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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. 1145-F.T.—the 21st July, 2008.—In exercise of the powers conferred by sub-section (3), sub-section (4), and sub-section (5), of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to make the following amendments in the Central Sales Tax (West Bengal) Rules, 1958, as subsequently amended (hereinafter referred to as said rules) :—

Amendments

In the said rules,—

- (1) *omit* sub-rule (4) of rule 8;
- (2) in FORM 1, —
 - (a) in 10th line, for the letters and word “R. C. No.,” *substitute* the words “Registration Certificate No.”;
 - (b) after 10th line, *insert* the following Table :—

Whether original or revised return? (Tick) <input checked="" type="checkbox"/> Original <input type="checkbox"/> Revised <input type="checkbox"/>	Receipt No.			DD	MM	YY
If revised return, enter the receipt No., if any, and the date of furnishing the original return (DD/MM/YY).						
Acknowledgement No. given electronically by the Commercial Taxes Directorate for transmission of the data in this return electronically in accordance with the provision of sub-rule (3) of rule 34A of the West Bengal Value Added Tax Rules, 2005.	Acknowledgement No.					
Date of transmission of the data in this return electronically in accordance with the provision of sub-rule (3) of rule 34A of the West Bengal Value Added Tax Rules, 2005.				DD	MM	YY

(c) for Serial No. 6, *substitute* the following item:—

“6. Deduct—

- | | | |
|-----|--|---|
| (a) | sale prices received or receivable by the dealer in respect of subsequent sales under sub-section (2) of section 6 of the Act against prescribed certificate(s) and included in Sl. No. 5 | : |
| (b) | sale prices received or receivable by the dealer in respect of sales to any official, personnel, consular or diplomatic agent of any foreign diplomatic mission or consulate in India, or the United Nations or any other similar intentional body under section 6(3) of the Act and included in Sl. No. 5 | : |
| (c) | sale prices received or receivable by the dealer in respect of sales made to a registered dealer of special economic zone under section 8(6) of the Act and included in Sl. No. 5 (Details to be furnished in Annexure C) | : |
| (d) | sale prices received or receivable by the dealer in respect of sales exempt under section 8(5) of the Act and included in Sl. No. 5 | : |
| (e) | any other sales eligible for exemption and included in Sl. No. 5 | : |

Total

(d) for Serial No. 8, *substitute* the following Serial No. :—

“8. Break up of Balance ‘X’ of Sl. No. 7—

- | | | |
|-----|---|---|
| (a) | sales in the course of inter-State trade or commerce of goods, the sales of which are free of tax, under section 21 of the West Bengal Value Added Tax Act, 2003 or under section 24 of the West Bengal Sales Tax Act, 1994 | : |
| (b) | sales of goods referred to in sub-section (1) of section 8 of the Act to registered dealers against prescribed declaration forms (Details to be furnished in Annexure D)- | |
| | (i) taxable at the rate of per centum | : |
| | (ii) taxable at the rate of per centum | : |
| | (iii) taxable at the rate of per centum | : |
| (c) | sales of goods notified under sub-section (5) of section 8 of the Act not included in any other item— | |
| | (i) taxable at the rate of per centum | : |
| | (ii) taxable at the rate of per centum | : |
| | (iii) taxable at the rate of per centum | : |
| (d) | other sales of goods [not included in Sl. No. 8(a), Sl. No. 8(b) and Sl. No. 8(c)], referred to in sub-section (2) of section 8, taxable at the rate applicable to sale or purchase of such goods within the State under the sales tax law of the State - | |
| | (i) taxable at the rate of per centum | : |
| | (ii) taxable at the rate of per centum | : |

- (iii) taxable at the rate of per centum :
 (iv) taxable at the rate of per centum :
 (v) taxable at the rate of per centum :
 (vi) taxable at the rate of per centum :
 (vii) taxable at the rate of per centum :
 (viii) taxable at the rate of per centum :
 (ix) taxable at the rate of per centum : ”;

(e) for Serial No. 9, *substitute* the following Serial No. :—

“ 9. Computation of Taxable Turnover

	Amt. specified in Sl. No. 8 (1)	Deduction u/s. 8A(1a) of the Act not claimed earlier (2)	Balance (1-2) (3)	Tax payable on the balance as in column (3) (4)
(a)		NIL		NIL
(b)				
(i)				
(ii)				
(iii)				
(c)				
(i)				
(ii)				
(iii)				
(d)				
(i)				
(ii)				
(iii)				
(iv)				
(v)				
(vi)				
(vii)				
(viii)				
(ix)				

Total tax payable :

(f) in Serial No. 10, after the words "Less: amount of tax deferred/remitted", *insert* the following words :—

"Balance amount payable : _____";

(g) in Serial No. 12, for the words, figures, letter and brackets "Interest payable as referred to in section 9(2B) of the Act read with section 33 of the West Bengal Value Added Tax Act, 2003", *substitute* the words, figures, letter and brackets "Interest payable as referred to in section 9(2B) of the Act, *read* with section 33 of the West Bengal Value Added Tax Act, 2003 or read with section 31 of the West Bengal Sales Tax Act, 1994";

(h) after Serial No. 13, *insert* the following Serial Nos. :—

"13A. Late fee, referred to in sub-section (2) of section 32 of the West Bengal Value Added Tax Act, 2003, payable _____ :

Amount Date Bank/Treasury

13B. Late fee, referred to in sub-section (2) of section 32 of the West Bengal Value Added Tax Act, 2003, paid under challan _____ : _____";

(3) *omit* FORM 1A.

2. In this notification, in paragraph 1,—

- (a) item (b) of clause (2) shall be deemed to have come into force with effect from the 1st day of December, 2007;
- (b) clause (1), item (g) of clause (2) and clause (3) shall be deemed to have come into force with effect from the 1st day of April, 2006; and
- (c) the remaining provisions shall be deemed to have come into force with effect from the 1st day of April, 2007.

By order of the Governor,

N. C. BASAK,

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