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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. 1171-F.T.—the 1st day of August, 2011. — 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 amendments in the West Bengal Value Added Tax Rules, 2005, as subsequently amended (hereinafter referred to as the said rules): —

Amendments

In the said rules, —

(1) in CHAPTER III, —

(a) for rule 5, *substitute* the following rule:—

“5. **Application for registration manually in exceptional circumstances.**—Notwithstanding anything contained in rule 5A, the Commissioner may allow a dealer who is liable to be registered under section 23 or any dealer who desires to be registered voluntarily under clause (b) of sub-section (1) of section 24, to make an application manually in Form No. 1, for registration under section 24, to the appropriate registering authority, as authorised by the Commissioner, affixing court fee of rupees one hundred or annexing one copy of the challan referred to in sub-rule (4) or one copy of receipt obtained on payment referred to in sub-rule (5), of rule 43 evidencing payment of rupees one hundred.”;

(b) in rule 5A, —

(i) for the marginal heading, *substitute* the following marginal heading :—

“Application for registration by electronic means compulsorily.”

(ii) in sub-rule (1), —

- (A) for the words, letter, figures and brackets “A dealer whose principal place of business is situated within the area as displayed in the website, www.wbcomtax.gov.in of the Commercial Taxes Directorate and who is liable to be registered under section 23 or who desires to be registered voluntarily under clause (b) of sub-section (1) of section 24, may, at his option, make an application in Form 1, as available in the said website,” *substitute* the words, figures, letter and brackets “A dealer, who is liable to be registered under section 23 and any dealer who desires to be registered voluntarily under clause (b) of sub-section (1) of section 24, shall make an application in Form 1, as available in the website of the Directorate of Commercial Taxes, West Bengal.”;
- (B) in clause (b), for the words, figure, letter and brackets “to the said Central Registration Unit towards fee for registration within three days from the date of making application for registration in Form 1 electronically under clause (a).”, *substitute* the words, figure, letter and brackets “to the appropriate registering authority, as authorised by the Commissioner, towards fee for registration within ten days from the date of making application for registration in Form 1 electronically under clause (a).”;
- (C) to clause (b), *add* the following proviso:—

“Provided that where the appropriate registering authority in respect of a dealer is other than of Central Registration Unit, such dealer may submit the application for registration in Form 1 in paper form and the evidence for payment of fee for registration as referred to in clause (b) above, either by post or in person before that registering authority within ten days from the date of making application for registration in Form 1 electronically under clause (a).”;

(c) in rule 6,—

- (i) in sub-rule (1), for the words “assign a registration number”, *substitute* the words “assign, subject to the conditions laid down in the proviso, a registration number”;
- (ii) after sub-rule (1), *insert* the following proviso:—

“Provided that where a dealer who desires to be registered voluntarily under clause (b) of sub-section (1) of section 24, makes an application for registration under sub-rule (1) of rule 5, such dealer shall, upon demand by the appropriate registering authority referred to in sub-rule (1) of rule 5 for payment of security under rule 195A, furnish before the appropriate registering authority one copy of the challan referred to in sub-rule (4), or one copy of the receipt obtained on payment referred to in sub-rule (5), of rule 43 evidencing payment of such security before assigning a registration number to such a dealer.”;

(d) in rule 6B,—

- (i) in sub-rule (1), for the words and figures “he shall assign a registration number to the dealer and issue a certificate of registration in Form 3 within seven days from the date of receipt of the application for registration in Form 1, to the dealer for his principal place of business and also certified copies of such certificate for every other place of business.”, *substitute* the words and figures “he shall, after making enquiry, if any, as he deems fit and proper, assign, subject to the condition laid down in the proviso, a registration number to the dealer and issue a certificate of registration in Form 3, either electronically or otherwise, within thirty days from the date of receipt of the application for registration in Form 1, in paper form and shall intimate the dealer either electronically or otherwise about issue of such registration certificate and the dealer shall be eligible to get a printout of the certificate of registration in Form 3 from the website of the Directorate of Commercial Taxes, West Bengal.”;

