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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

No. 1323—F.T.

Dated the 21st day of July, 2017.

NOTIFICATION

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, in Chapter VIII, in Part I,

- (a) in rule 34, in sub-rule (2C),
- (i) for the words, figures and letter “furnish returns annually in Form 15R within the next English Calendar month from the date of expiry of each year”, *substitute* the words and figure “furnish returns quarterly in Form 15 within the next English Calendar month from the date of expiry of each quarter”;
 - (ii) in the first proviso, for the word, figure and letter “Form 15R”, *substitute* the word and figure “Form 15”;
- (b) in rule 34AB,
- (i) in sub-rule (1), for the words, figure and letter “furnish returns annually in Form 15R, select such dealers on such consideration as he may deem fit and proper, for transmitting data in the return in Forms 15R”, *substitute* the words and figure “furnish returns quarterly in Form 15, select such dealers on such consideration as he may deem fit and proper, for transmitting data in the return in Forms 15”;
 - (ii) in sub-rule(3),
 - (A) for the words, figure and letter “furnish the return annually in Form 15R within the next English Calendar month from the date of expiry of each year”, *substitute* the words and figure “furnish returns quarterly in Form 15 within the next English Calendar month from the date of expiry of each quarter”;

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- (B) in clause (a), for the word, figure and letter “Form 15R”, *substitute* the word and figure “Form 15”;
- (C) in clause (b), for the word, figure and letters “Form 15Re”, *substitute* the word, figure and letters “Form 15e”;
- (D) in the proviso, for the word, figure and letter “Form 15R”, *substitute* the word and figure “Form 15”;
- (iii) in sub-rule (4), for the word, figure and letter “Form 15R”, *substitute* the word and figure “Form 15” wherever they occur in clause (a), clause (b) and clause (c).
2. This notification shall be deemed to have come into force from the 30th day of June, 2017.

By order of the Governor,
RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal.