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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. 1568-F.T.-the 14th October, 2009.—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 VIII,—

(a) in PART I,—

(i) in rule 34A,—

(A) after sub-rule (2), *insert* the following sub-rules:—

"(2A) Notwithstanding anything contained in sub-rule (1) and sub-rule (2), a registered dealer who is required under sub-rule (1) of rule 34 to furnish return quarterly in paper form in Form 14, may, at any time of a year, exercise his option for furnishing such return in Form 14 in the manner laid down in this rule by making an application in Form 13A to the Commissioner electronically through the web site of the Commercial Taxes Directorate, [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in), in lieu of furnishing return in Form 14 in the manner laid down in sub-rule (1) of rule 34.

(2B) Where the Commissioner is satisfied that the information furnished electronically in Form 13A by the registered dealer referred to in sub-rule (2A) are correct and complete and such application is in order, he shall, within seven days from the date of making application electronically in Form 13A, select such registered dealer for the

purpose of furnishing of return in the manner laid down in sub-rule (3A) and inform, in writing electronically, such registered dealer of such selection and display the name of the registered dealer so selected in the web site of the Commercial Taxes Directorate, www.wbcomtax.gov.in.";

(B) after sub-rule (3), *insert* the following sub-rule:—

"(3A) A registered dealer who has been selected under sub-rule (2B), shall furnish the return quarterly in Form 14 within the next English Calendar month from the date of expiry of each quarter to the appropriate assessing authority—

(a) firstly, by way of transmitting the data in the return in the Form 14, either under digital signature or without any digital signature electronically to such web site as mentioned in sub-rule (2B), in respect of the return period during which such selection is made and in respect of subsequent return periods until he is left out of such selection by the Commissioner; and

(b) secondly, by way of furnishing the return in Form 14 in paper form to the appropriate assessing authority.";

(C) after sub-rule (4), *insert* the following sub-rules:—

"(4A) Where a registered dealer furnishes the return under sub-rule (3A), notwithstanding anything contained in sub-rule (1) of rule 34, the provisions of sub-rule (4) shall apply in the case of such registered dealer.

(4B) Where the information furnished in the application in Form 13A, made under sub-rule (2A), are not correct and complete or such application is not in order, the Commissioner shall, within seven days from the date of making the application, reject such application and inform, in writing electronically, the registered dealer of such rejection.";

(ii) in rule 36, in the second proviso, for the words "to the concerned web site", *substitute* the words, figures and brackets "through the concerned web sites of such banks as referred to in sub-rule (5) of rule 43";

(b) in PART III, in rule 43,—

(i) in sub-rule (5),—

(A) for the words "under the Act", *substitute* the words "under the Act or rules made thereunder";

(B) for the words "to the appropriate Government Treasury electronically through the concerned web site", *substitute* the words, figures, letters and brackets "electronically through the concerned web sites of such banks as authorised by the Government under item (ii) of sub-clause (a), and sub-clause (b), of clause (3A) of section 2 to accept deposits for payments having provisions for accepting deposits for payments electronically, or through the web site of the Kolkata branch of the Reserve Bank of India referred to in item (i) of sub-clause (a) of clause (3A) of section 2 having provisions for accepting deposits for payments electronically";

(ii) after sub-rule (5), *insert* the following sub-rule:—

"(6) Notwithstanding anything contained in sub-rule (5),—

(a) where the amount of net tax or any other tax or the aggregate of the amounts of net tax or any other tax, paid by a registered dealer, required to furnish return under sub-rule (1) of rule 34 or sub-rule (3) of rule 34A, in the year ending on the 31st day of March, 2009 in respect of the return or returns, as the case may be, for any year or years exceeds rupees ten lakh, such registered dealer shall make payment of net tax or any other tax, interest, penalty or late fee, payable by, or due from, him under the Act or rules made thereunder electronically through the concerned web

sites of such banks as referred to in sub-rule (5) on and from the 1st day of November, 2009 until such time the certificate of registration granted to such dealer is cancelled under sub-section (1) of section 29 or under sub-section (2) of section 30;

- (b) where the amount of net tax or any other tax or the aggregate of the amounts of net tax or any other tax, paid by a registered dealer, required to furnish return under sub-rule (1) of rule 34 or sub-rule (3) of rule 34A, other than the registered dealer referred to in clause (a), in a year which commences on or after the 1st day of April, 2009 in respect of the return or returns, as the case may be, for any year or years exceeds rupees ten lakh in such year, such registered dealer shall make payment of net tax or any other tax, interest, penalty or late fee, payable by, or due from, him under the Act or rules made thereunder electronically through the concerned web sites of such banks as referred to in sub-rule (5) from the first day of the year immediately following such year until such time the certificate of registration granted to such dealer is cancelled under sub-section (1) of section 29 or under sub-section (2) of section 30.";

(2) after Form 13, *insert* the following form:—

"THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 13A

[See sub-rule (2A) of rule 34A]

**Application for exercising option for furnishing return in Form 14 in the manner laid down in rule 34A, in lieu of furnishing return under sub-rule (1) of rule 34.**

To  
Commissioner of Sales Tax,  
West Bengal.

I/We, .....(name and status of the person) \*carrying on business under the trade name of ...../or on behalf of .....(name of the Company/ Club/ Association of persons/ HUF/etc.) situated at.....(address of the principal place of business) and holding certificate of registration No.....under the West Bengal Value Added Tax Act, 2003, do hereby exercise \*my/our option under sub-rule (2A) of rule 34A for furnishing return in Form 14 in the manner laid down in rule 34A in lieu of furnishing quarterly return in paper form in Form 14 in the manner laid down in sub-rule (1) of rule 34.

\*My/Our e-mail address is.....

(For exercising option in Form 13A under sub-rule (2A) of rule 34A, mention of e-mail address is mandatory).

\*I/We declare that the information given above are correct and complete.

Date.....

Signature.....  
(to be furnished only by a dealer capable of affixing digital signature)

\*Strike out whichever is not applicable."

2. This notification shall come into force with effect from the 1st day of November, 2009.

By order of the Governor,

N. C. BASAK,  
Dy. Secy. to the Govt. of West Bengal.