



Extraordinary
Published by Authority

ASVINA 22]

WEDNESDAY, OCTOBER 14, 2009

[SAKA 1931

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. 1569-F.T.-the 14th October, 2009.—In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in CHAPTER XII,—

(a) in PART I, in rule 157,—

(A) for the words "rules in this Part.", *substitute* the words "rules in this Part:";

(B) *add* the following proviso:—

"Provided that notwithstanding anything contained in this rule, where the payment has been made electronically, the return shall be furnished along with the receipt obtained on payment of tax electronically through the concerned web sites of such banks as referred to in sub-rule (5) of rule 168.";

(b) in PART III, in rule 168, after sub-rule (4), *insert* the following sub-rules:—

"(5) Notwithstanding anything contained in the provisions of sub-rule (1), sub-rule (2), sub-rule (3) and sub-rule (4), a registered dealer may make payment of tax, penalty or interest, payable by, or due from, him under the Act or rules made thereunder, electronically through the concerned web sites of such banks authorised by the Government under item (c) of sub-clause (i), and sub-clause (ii), of clause (d) of

sub-rule (1) of rule 2, to accept deposits for payments having provisions for accepting deposits for payments electronically, or through the concerned web site of the Kolkata branch of the Reserve Bank of India referred to in item (b) of sub-clause (i) of clause (d) of sub-rule (1) rule 2 having provisions for accepting deposits for payments electronically.

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

- (a) where the amount of tax or the aggregate of the amounts of tax, paid by a registered dealer, required to furnish return under rule 152, rule 153 or rule 154, 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 tax, interest or penalty, 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 (10), or sub-section(11), of section 26, or under sub-section (2), or sub-section (5), or sub-section (6), of section 27;
- (b) where the amount of tax or the aggregate of the amounts of tax, paid by a registered dealer, required to furnish return under rule 152, rule 153 or rule 154, 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 tax, interest or penalty, 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 (10), or sub-section(11), of section 26, or under sub-section (2), or sub-section (5), or sub-section (6), of section 27."

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.