

The
Kolkata Gazette

सत्यमेव जयते

Extraordinary
Published by Authority

KARTIKA 25]

TUESDAY, NOVEMBER 16, 2010

[SAKA 1932

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. 1763–F.T.–the 16th day of November, 2010.– 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 XII, in PART I, –

- (a) in rule 99, in sub-rule (2), for the words and figures “rule 100 or rule 101 or rule 102”, *substitute* the words, figures and letters “rule 100, rule 100A, rule 101, rule 102, rule 103, rule 103A, rule 104 or rule 104A”;
- (b) in rule 100, in sub-rule (1), for the word and figures “rule 110”, *substitute* the words, figures and letter “rule 110 or rule 110A” with effect from the 1st day of February, 2009;
- (c) after rule 100, *insert* the following rule:–

‘100A. Procedure for transporting consignment of goods from railway station, steamer station, port, airport or customs station in West Bengal by a registered dealer selected under sub-rule (1) of rule 110B. – (1) Where any consignment of goods, except a consignment of goods of the nature and of the value referred to in sub-rule (2) of rule 99, is imported or brought into West Bengal by a registered dealer selected under sub-rule (1) of rule 110B, on his own account from any place outside West Bengal and such consignment of goods reaches a railway station, steamer station, port, airport or customs station in West Bengal, such registered dealer shall possess, while taking delivery of such consignment of goods

from such railway station, steamer station, port, airport or customs station in West Bengal, the original and duplicate parts of both Part I and Part II of a valid way bill in Form 50A, obtained in the manner laid down in rule 110B and duly filled in with the particulars in respect of such consignment of goods and signed by such dealer.

(2) The registered dealer referred to in sub-rule (1) shall, while importing or bringing into West Bengal any consignment of goods, present, on demand by the Deputy Commissioner or the Sales Tax Officer or the Assistant Sales Tax Officer posted in a checkpost, if any, set up in or around a railway station, steamer station, port, airport or customs station in West Bengal, the duly filled in and signed original and duplicate parts of the way bill in Form 50A, in respect of such consignment of goods, along with the documents related thereto including the bill or invoice or tax invoice or forwarding note or road challan and railway receipt, bill of lading, air consignment note or any document of like nature, for verification of correctness of the description including mark of identification, quantity, weight or value of the goods of the consignment as mentioned in the accompanying way bill and the documents related thereto with the description including mark of identification, quantity, weight or value which are actually found in such consignment and such authority may, if necessary, open the container or packages of goods for such verification:

Provided that quantity and weight mentioned in the way bill in Form 50A, shall be in standard unit.

(3) Subject to the provisions of rule 120, if the authority referred to in sub-rule (2) is, upon verification, satisfied about the correctness of the information furnished in the way bill in Form 50A, such authority shall return the original and duplicate parts of the way bill for taking delivery of such consignment of goods from the railway station, steamer station, port, airport or customs station in West Bengal.

(4) While transporting any consignment of goods by any goods vehicle from a railway station, steamer station, port, airport or customs station in West Bengal on its way to a destination within West Bengal, imported or brought into West Bengal by a registered dealer, on his own account from any place outside West Bengal, such dealer shall ensure that—

- (a) the driver or person in-charge of such vehicle shall carry with him till such time the vehicle reaches its destination –
 - (i) the original and duplicate parts of the duly filled in and signed way bill in Form 50A as referred to in sub-rule (1), in respect of such consignment of goods, and
 - (ii) the documents relating to such consignment of goods including the bill or invoice or tax invoice or forwarding note or road challan and railway receipt, bill of lading, air consignment note or any document of like nature; and
- (b) the driver or person in-charge of such vehicle shall, on interception of such a vehicle for the purpose of section 74 at any place on the way to its destination, by such Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer, as may be authorised by the Commissioner to exercise power under section 74, present before such authority the filled in and signed original and duplicate parts of way bill, and the documents referred to in item (ii) of clause (a),

for verification of the correctness of the description including mark of identification, quantity, weight or value of the goods of the consignment as mentioned in the accompanying way bill with the description including mark of identification, quantity, weight or value of the goods, which are actually found in such consignment and such verification may be made by such authority also by opening the container or packages, if necessary:

Provided that quantity and weight mentioned in the way bill in Form 50A, shall be in standard unit.

(5) Where, upon verification made under sub-rule (4) and on searching, if necessary, the vehicle carrying the consignment of goods, it is found by the authority referred to in sub-rule (4) that—

- (a) the description including mark of identification, quantity, weight or value of goods which is actually found in such consignment is at variance with the description including mark of identification, quantity, weight or value of goods disclosed in the way bill; or
- (b) the documents presented in respect of the goods in any consignment are false or incorrect, either in respect of the description including mark of identification, quantity or weight of such consignment of goods, or the value thereof; or
- (c) the consignor or the consignee is not in existence,

such authority shall prepare a report in the presence of the driver or person in-charge of the vehicle and get such report countersigned by him, or where the driver or person in-charge of the vehicle is not available for any reason, such authority shall prepare a report in the presence of one witness after explaining to him the contents of the report and get the report countersigned by him, and shall, thereafter, seize the consignment of goods under section 76 for contravention of the provisions of section 73.

(6) Any infringement of any provision of this rule by a registered dealer, selected under sub-rule (1) of rule 110B, in respect of any consignment of goods imported or brought by him into West Bengal on his own account, shall be deemed to be a contravention of the provisions of section 73 by such dealer and any infringement of any provision of this rule by the driver or person in-charge of a vehicle transporting a consignment of goods, imported or brought by a registered dealer, selected under sub-rule (1) of rule 110B into West Bengal on his own account, from any railway station, steamer station, port, airport or customs station in West Bengal shall be deemed to be a contravention of the provisions of section 73 by such dealer himself.

(7) Where any consignment of goods as referred to in sub-rule (1),—

- (a) reaches any railway station in West Bengal, the railway authorities, or
- (b) reaches any airport in West Bengal, the concerned cargo complex authorities, or
- (c) is transported into West Bengal by the Container Corporation of India Ltd, the authorities of such Corporation,

shall not deliver or handover the consignment of goods to the consignee, unless they are satisfied that the consignee has with him a way bill in Form 50A in respect of such consignment of goods.

Explanation.— For the purpose of this rule, the word “goods” shall mean goods other than those goods sales of which are tax-free under section 21, and include raw jute.’;

- (d) in rule 103, in sub-rule (1), for the word and figures “rule 110”, *substitute* the words and figures and letter “rule 110 or rule 110A” with effect from the 1st day of February, 2009;
- (e) after rule 103, *insert* the following rule:—

‘103A. Procedure for transporting consignment of goods across or beyond a checkpoint other than a railway station, steamer station, port, airport or customs station by a registered dealer selected under sub-rule (1) of rule 110B.— (1) No consignment of goods, except a consignment of goods of the nature and of the value referred to in sub-rule (2) of rule 99, shall be imported or brought into West Bengal by a registered dealer selected under sub-rule (1) of rule 110B, on his own account from any place outside West Bengal, by transporting, across or beyond a checkpoint set up under section 83 in West Bengal, such consignment of goods by a road vehicle, unless such dealer possesses, at the time of entry of the road vehicle transporting such consignment of the goods into West Bengal, the original and duplicate parts of both Part I and Part II of a valid way bill in Form 50A, obtained in the manner laid down in rule 110B and duly filled in with the particulars in respect of such consignment of goods and signed by such dealer.

(2) Where, as referred to in sub-rule (1), a consignment of goods is imported or brought into West Bengal by transporting such consignment of goods across or beyond a checkpoint in West Bengal by a road vehicle, the registered dealer selected under sub-rule (1) of rule 110B, or the driver or person in-charge of the vehicle, shall present, only on demand by the Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer of such checkpoint at the time of entry of such vehicle into the area of such checkpoint, the original and duplicate parts of the way bill in Form 50A to such Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer of the checkpoint, along with the bill or invoice or tax invoice or forwarding note or road challan and consignment note and trip sheet or any other document of like nature in respect of such consignment of goods, for the purpose of verification of correctness of the description including mark of identification, quantity, weight or value of the goods of the consignment as mentioned in the way bill and the documents related thereto with the description including mark of identification, quantity, weight or value of the goods which are actually found in such consignment and such authority may also open the container or packages of goods, if necessary, for such verification:

Provided that quantity and weight mentioned in the way bill in Form 50A, shall be in standard unit.

Explanation.— For the purpose of this Chapter, “Trip-sheet” shall mean a sheet or document containing particulars relating to the trip-wise use of a transport vehicle required to be carried by the driver of such vehicle under the Motor Vehicles Act, 1988.

(3) If the driver or person in-charge of the vehicle transporting any consignment of goods fails to present the way bill in Form 50A as required by sub-rule (2), such driver or person in-charge of the vehicle may request the Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer, as the case may be, of such checkpoint in writing stating therein the reason for not being able to present such way bill and to allow him time for presentation of the way bill in Form 50A, obtained and duly filled in with the particulars in respect of such consignment of goods and signed by the registered dealer as referred to in sub-rule (1), before entry of such consignment into West Bengal.

(4) On the request made under sub-rule (3) by the driver or person in-charge of the vehicle, the Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer of the checkpoint shall allow time, not exceeding forty-eight hours from the entry of such vehicle into the area of such checkpoint, to enable the driver or person in-charge of the vehicle to present, before the expiry of the time allowed to him, the way bill in Form 50A, obtained and duly filled in with the particulars in respect of such consignment of goods and signed by the registered dealer, as referred to in sub-rule (1), before entry of such consignment into West Bengal, and the vehicle with such consignment of goods shall, subject to the provisions of sub-rule (6), remain detained till the time of presentation of such way bill or the expiry of the time allowed, whichever is earlier.

(5) Subject to the provisions of rule 120, the authority referred to in sub-rule (2) is, upon verification, satisfied about the correctness of the information furnished in the way bill in Form 50A presented under sub-rule (2) or sub-rule (4), as the case may be, such authority shall return the original and duplicate parts of the way bill and allow the vehicle carrying the consignment of goods to move.

(6) If the registered dealer as referred to in sub-rule (1), or the driver or person in-charge of the road vehicle, fails to present any way bill and any of the documents in respect of the consignment of goods under sub-rule (2) or sub-rule (4), the Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer of such checkpoint shall, after recording the reasons, seize the consignment of goods under section 76.

(7) While transporting any consignment of goods by any goods vehicle on its way to a destination within West Bengal, imported or brought into West Bengal by a registered dealer on his own account from any place outside West Bengal as referred to in sub-rule (1), such dealer shall ensure that –

- (a) the driver or person in-charge of such vehicle shall carry with him till such time the vehicle reaches its destination –
 - (i) the filled in and signed original and duplicate parts of the way bill in Form 50A as referred to in sub-rule (1), in respect of such consignment of goods, and
 - (ii) the bill or invoice or tax invoice or forwarding note or road challan and consignment note and trip sheet or any other document of like nature in respect of such consignment of goods; and
- (b) the driver or person in-charge of such vehicle shall, on interception of such a vehicle for the purpose of section 74 at any place on the way to its destination, by such Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer, as may be authorised by the Commissioner to exercise power under section 74, present, on demand by such authority, the original and duplicate parts of the filled in and signed way bill and the documents referred to in item (ii) of clause (a),

for verification of correctness of the description including mark of identification, quantity, weight or value of the goods of the consignment as mentioned in the accompanying way bill with the description including mark of identification, quantity, weight or value of the goods, which are actually found in such consignment and such verification may be made by such authority also by opening the container or packages, if necessary:

Provided that quantity and weight mentioned in the way bill in Form 50A, shall be in standard unit.

(8) If the driver or person in-charge of the vehicle fails to present the way bill along with any of the other documents to the Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer in terms of sub-rule (7), such authority shall, after recording the reason, seize the consignment of goods under section 76.

(9) Where, upon verification made under sub-rule (2) or sub-rule (7), as the case may be, and on searching, if necessary, the vehicle carrying the consignment of goods, it is found by the authority referred to in sub-rule (2) or sub-rule (7), as the case may be, that–

- (a) the description including mark of identification, quantity, weight or value of goods which is actually found in such consignment, is at variance with the description including mark of identification, quantity, weight or value of goods disclosed in the way bill; or
- (b) the documents presented in respect of the goods in any consignment are false or incorrect, either in respect of the description including mark of identification, quantity or weight of such consignment of goods, or the value thereof; or
- (c) the consignor or the consignee is not in existence,

such authority shall prepare a report in the presence of the driver or person in-charge of the vehicle and get such report countersigned by him, or where the driver or person in-charge of the vehicle is not available for any reason, such authority shall prepare a report in the presence of one witness after explaining to him the contents of the report and get the report countersigned by him, and shall, thereafter, seize the consignment of goods under section 76 for contravention of the provisions of section 73.

(10) Any infringement of any provision of this rule by a registered dealer, selected under sub-rule (1) of rule 110B, in respect of any consignment of goods imported or brought by him into West Bengal on his own account, shall be deemed to be a contravention of the provisions of section 73 by such dealer and

any infringement of any provision of this rule by the driver or person in-charge of a vehicle transporting a consignment of goods, imported or brought by a registered dealer, selected under sub-rule (1) of rule 110B, into West Bengal on his own account, shall be deemed to be a contravention of the provisions of section 73 by such dealer himself.

Explanation I.—For the purpose of this rule, the words “goods” shall mean goods other than those goods sales of which are tax-free under section 21 and include raw jute.

Explanation II.—The provisions of this rule are applicable in respect of goods which are self-propelled, that is to say, the goods which can move on their own, notwithstanding that consignment of such goods are not transported in a road vehicle.’;

(f) in rule 104,—

- (i) in sub-rule (1), for the word and figures “rule 110”, *substitute* the words, figures and letter “rule 110 or rule 110A” with effect from the 1st day of February, 2009;
- (ii) for sub-rule (1), *substitute* the following sub-rule:—

‘(1) Where any consignment of goods, except a consignment of goods of the nature and of the value referred to in sub-rule (2) of rule 99, is imported or brought into West Bengal by a dealer, casual dealer or any other person on his own account from any place outside West Bengal, by transporting such consignment of goods in a road vehicle through any place other than across or beyond a checkpost set up under section 83 in West Bengal, such dealer, casual dealer or other person shall possess, at the time of entry of the road vehicle transporting such consignment of goods into West Bengal, the original and duplicate parts of a valid way bill in Form 50, obtained in the manner as laid down in rule 110 or rule 110A or rule 111 or rule 112, as the case may be, and duly filled in with the particulars in respect of such consignment of goods and signed by such dealer, casual dealer or other person, and such dealer, casual dealer or other person, or the driver or person in-charge of the vehicle transporting such consignment of goods, shall present, on demand by such Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer, as may be authorised by the Commissioner to exercise power under section 74, the way bill in Form 50, in duplicate and duly filled in with the particulars in respect of such consignment of goods and signed by such dealer, casual dealer or other person, and the bill or invoice or tax invoice or forwarding note or road challan and consignment note and trip sheet or any other document of like nature in respect of such consignment of goods, for verification of correctness of the description including mark of identification, quantity, weight or value of the goods of the consignment as mentioned in the way bill and the documents related thereto with the description including mark of identification, quantity, weight or value of the goods, which are actually found in such consignment and such verification may be made by such authority by opening the container or packages, if necessary:

Provided that quantity and weight mentioned in the way bill in Form 50A, shall be in standard unit.

Explanation I.— For the purpose of this rule, the word “goods” shall mean goods other than those goods sales of which are tax-free under section 21 and include raw jute.

Explanation II.— For removal doubts, it is hereby declared that the provisions of this rule are applicable in respect of goods which are self-propelled, that is to say, the goods which can move on their own, notwithstanding that consignment of such goods are not transported in a road vehicle.’;

(iii) for sub rule (2), *substitute* the following sub-rule:—

“(2) Subject to the provisions of rule 120, if the authority referred to in sub-rule (1) is, upon verification, satisfied about the correctness of the information furnished in the way bill in Form 50 presented under sub-rule (1), such authority shall return the original and duplicate parts of the way

bill and allow the vehicle carrying the consignment of goods to move and the driver or person in-charge of the vehicle transporting such consignment of goods shall carry with him the original and duplicate parts of the way bill in Form 50 and the documents in respect of such consignment of goods till such time it reaches its destination in West Bengal.”;

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

“(2A) If the dealer, casual dealer or other person, or the driver or person in-charge of the vehicle, fails to present the way bill in Form 50 along with any of the other documents to the Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer in terms of sub-rule (1), such authority shall, after recording the reason, seize the consignment of goods under section 76.”;

(v) for sub-rule (3), *substitute* the following sub-rules:—

“(3) The provisions of sub-rule (7), sub-rule (8), sub-rule (9) and sub-rule (10), of rule 103, so far not inconsistent with this rule, shall, *mutatis mutandis*, apply in respect of any consignment of goods, imported or brought into West Bengal by a dealer, casual dealer or any other person as referred to in sub-rule (1), on his own account from any place outside West Bengal, by transporting such consignment in a road vehicle through any place other than across or beyond a checkpoint set up under section 83 in West Bengal.

(3A) If any consignment of goods is imported or brought into West Bengal from outside by a registered dealer in terms of this rule, such registered dealer shall furnish, within seven days from the receipt of the consignment of goods in West Bengal, the original part of the duly filled in, signed and valid way bill in Form 50, as referred to in sub-rule (1), in respect of such consignment of goods, along with copy of the documents relating to such consignment of goods, to the appropriate assessing authority, or to any other authority, if so authorised by the Commissioner:

Provided that the provisions of this sub-rule shall not be applicable in respect of any consignment of goods detained under section 74 or seized under section 76.”;

(g) after rule 104, *insert* the following rule:—

‘104A. Procedure for transport from places other than checkpoints in West Bengal of consignment of goods despatched from places outside West Bengal by a registered dealer, selected under sub-rule (1) of rule 110B.— (1) Where any consignment of goods, except a consignment of goods of the nature and of the value referred to in sub-rule (2) of rule 99, is imported or brought into West Bengal by a registered dealer, selected under sub-rule (1) of rule 110B, on his own account from any place outside West Bengal, by transporting such consignment of goods in a road vehicle through any place other than across or beyond a checkpoint set up under section 83 in West Bengal, such dealer shall possess, at the time of entry of the road vehicle transporting such consignment of goods into West Bengal, the original and duplicate parts of both Part I and Part II of a valid way bill in Form 50A, obtained in the manner as laid down in rule 110B and duly filled in with the particulars in respect of such consignment of goods and signed by such registered dealer.

(2) Where any consignment of goods is imported or brought into West Bengal by transporting such consignment of goods in a road vehicle, the driver or person in-charge of the vehicle shall, on interception of such vehicle at any place within West Bengal and only on demand by such Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer, as may be authorised by the Commissioner to exercise power under section 74, present the original and duplicate parts of the way bill in Form 50A to such Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer, along with the bill or invoice or tax invoice or forwarding note or road challan and consignment note and trip sheet or any other document of like nature in respect of such consignment of goods for the purpose of verification

of correctness of the description including mark of identification, quantity, weight or value of the goods of the consignment as mentioned in the accompanying way bill and the documents related thereto with the description including mark of identification, quantity, weight or value which are actually found in such consignment and such authority may also open the container or packages of goods, if necessary for such verification:

Provided that quantity and weight mentioned in the way bill in Form 50A, shall be in standard unit.

(3) If the registered dealer as referred to in sub-rule (1), or the driver or person in-charge of the road vehicle, fails to present on demand under sub-rule (2) any way bill along with the documents referred to in sub-rule (2), the Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer, as the case may be, shall, after recording the reasons, seize the consignment of goods under section 76.

(4) The provisions of sub-rule (7), sub-rule (8), sub-rule (9) and sub-rule (10), of rule 103A, so far not inconsistent with this rule, shall, *mutatis mutandis*, apply in respect of any consignment of goods, except a consignment of goods of the nature and of the value referred to in sub-rule (2) of rule 99, imported or brought into West Bengal by a registered dealer, selected under sub-rule (1) of rule 110B, on his own account from any place outside West Bengal, by transporting such consignment in a road vehicle through any place other than across or beyond a checkpost set up under section 83 in West Bengal.

Explanation I.—For the purpose of this rule, the word “goods” shall mean goods other than those goods sales of which are tax-free under section 21 and include raw jute.

Explanation II.—The provisions of this rule are applicable in respect of goods which are self-propelled, that is to say, the goods which can move on road on their own, notwithstanding that consignment of such goods are not transported in a road vehicle.’;

(h) in rule 110,—

(i) in the heading for the word, figures and letter “rule 110A”, *substitute* the words, figures and letters “rule 110A and rule 110B”;

(ii) in sub-rule(1), for the word, figures and letter “rule 110A”, *substitute* the words, figures and letters “rule 110A and rule 110B”;

(i) after rule 110A, *insert* the following rule:—

‘110B. Selection of registered dealers for issue of forms of way bills in electronic form and generating such way bills electronically by such selected registered dealers.— (1) The registered dealers selected under rule 34A for electronically transmitting data in the return in Form 14 or Form 14D, as the case may be, shall be deemed to have been selected by the Commissioner for issue of way bill in Form 50A to be obtained and generated electronically from the website of the Directorate of Commercial Taxes, West Bengal, www.wbcomtax.gov.in:

Provided that the Commissioner may, for such reason as he may deem fit and proper, de-select any such registered dealer and such a registered dealer shall, upon being so de-selected, not be eligible to obtain and generate way bill in Form 50A electronically.

(2) A registered dealer selected under sub-rule (1) shall be eligible to obtain and generate way bill in Form 50A electronically by way of following the electronic process incorporated in the said website and shall not be eligible to apply for issue of way bill in Form 50 or obtain way bill in Form 50 under any other rule, unless such a registered dealer is allowed by the Commissioner in writing for such reason, and upon such conditions, as he may deem fit and proper.

(3) A registered dealer eligible to obtain and generate way bill in Form 50A electronically under this rule, shall, within seven days from the date of entry into West Bengal of the consignment of goods in

respect of which a way bill in Form 50A obtained earlier under this rule has been utilised by him, record electronically the information relating to utilization of such way bill in Form 50A in the website of the Directorate of Commercial Taxes, West Bengal, www.wbcomtax.gov.in.

(4) A registered dealer shall not be eligible to obtain and generate way bill in Form 50A electronically if he has defaulted in furnishing any return under the Act or the Central Sales Tax Act, 1956 (74 of 1956), together with receipted challan or challans or proof of payment in full of tax or interest or late fee, as the case may be, to be paid by him according to such return, for the furnishing of which the prescribed date have already expired at the time of obtaining forms of way bill in Form 50A:

Provided that the Commissioner may, on an application made to him by such defaulted registered dealer and subject to such conditions and restrictions as he may deem fit and proper, authorise obtaining and generation of such number of way bills in Form 50A electronically by such registered dealer as may, in the opinion of the Commissioner, satisfy the immediate requirement of such dealer.

(5) A registered dealer selected under sub-rule (1) may obtain way bill in Form 50A in the following manner:—

(a) *firstly*, by generating from the website of the Directorate of Commercial Taxes, West Bengal, www.wbcomtax.gov.in, by way of following the electronic process incorporated therein, the printout of the paper form of Part I of each of such way bill in Form 50A in duplicate, marked as Original and Duplicate parts and having a distinct serial number; and

(b) *secondly*, by transmitting to the website of the Directorate of Commercial Taxes, West Bengal, www.wbcomtax.gov.in, with reference to the Part I of a way bill in Form 50A, and within one year from the date of generation of such Part I of way bill in Form 50A, and before entry of the consignment of goods to be imported into West Bengal using such way bill, the particulars and information in respect of such consignment of goods as required in Part II of the way bill in Form 50A, and by generating from the said website the printout of paper form of Part II of such way bill in Form 50A in duplicate, marked as Original and Duplicate parts and having a distinct serial number,

and such a paper form of the Part I and Part II of a way bill in Form 50A taken together and in duplicate shall be treated as a way bill in Form 50A validly obtained by the registered dealer under this rule for the purposes of the Act and specifically for the purposes of rule 100A, rule 103A and rule 104A.

(6) A way bill obtained in Form 50A under this rule shall be valid for a period of one month from date of generation of Part II of such way bill in Form 50A from the said website.

(7) The provisions of rule 113, rule 114, rule 115, rule 116, rule 118 and rule 119 in respect of form of way bill in Form 50 issued under rule 110 or rule 110A, so far not inconsistent with the provisions of this rule, shall, *mutatis mutandis*, apply to a form of way bill in Form 50A obtained and generated electronically by a registered dealer under this rule from the said website.

(8) Where an application for issue of form of way bill in Form 50 made before the authority referred to in sub-rule (1) of rule 110 or under rule 110A by a dealer selected under this rule before the date of coming into force of the provisions of this rule is pending for disposal on the date preceding the date of coming into force of this rule, such application shall be deemed to be not lying with the said authority and the provisions of this rule shall be applicable in respect of the registered dealer selected under sub-rule (1), on and from the date of coming into force of the provisions of this rule.

(9) Where a registered dealer, a way bill in Form 50 has been issued under rule 110 or rule 110A, as the case may be, to a registered dealer who is selected under this rule, such way bill shall be valid upto three months from the date of coming into force of this rule, or upto three months from the date of

selection of the registered dealer under sub-rule (1), whichever is later, unless its validity expires earlier and upon expiry of the period of such validity, such registered dealer shall surrender the unused way bills in Form 50 to the appropriate assessing authority within fifteen days thereafter.

(10) Where a registered dealer has been de-selected under the proviso to sub-rule (1), the Part I of way bills in Form 50A issued earlier to such registered dealer under this rule in respect of which the Part II of Form 50A has not been generated under sub-rule (5), the Part I of way bills shall be surrendered by such registered dealer to the appropriate assessing authority within seven days from the date of such de-selection by Commissioner.”;

(2) after Form 50, *insert* the following form:—

“Original/Duplicate

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

Form 50A

PART I

**Way bill for transport of consignment of goods despatched
from outside West Bengal to any place inside West Bengal**

[See rule 110B read with rule 100A, rule 103A and rule 104A]

Way bill KEY No :
 Date of Issue :
 Office of Issue : Directorate of Commercial Taxes, West Bengal, Kolkata.
 a) Name and address of the dealer /person importing the goods
 VAT R.C. No. :
 CST R.C. No. :
 Trade Name :
 Address of principal place of business :
 PIN :
 PAN :
 b) Name and address of the dealer/person from
 whom the goods are purchased/imported. :
 VAT R.C. No. :
 CST R.C. No. :
 Trade Name :
 Address of the place of business :
 PIN :
 State of India/Union Territory of India/ :
 Country other than India :
 PAN :
 Signature :

 Name of the person signing the way bill

 Status of the #person signing the way bill

 [in relation to the importing dealer]
 # Proprietor/Partner/Director/Authorised Person, etc.

[SEAL];

Original/Duplicate

PART II**Way bill for transport of consignment of goods despatched
from outside West Bengal to any place inside West Bengal**

[See rule 110B read with rule 100A, rule 103A and rule 104A]

- Way bill Serial No. :
- Key No. of the Part I of the waybill in Form 50A :
- Office of issue : Directorate of Commercial Taxes, West Bengal, Kolkata
- Date of generation of Part II of the Waybill in Form 50A :
- Valid upto :
1. Name and address of the Dealer/Person importing the goods
 - a) VAT R.C. No. :
 - b) CST R.C. No. :
 - c) Trade Name :
 - d) Address of principal place of business :
 - e) PIN :
 - f) PAN :
 2. Name and address of the dealer/person from whom the goods are purchased/imported
 - a) VAT R.C. No. :
 - b) CST R.C. No. :
 - c) Trade Name :
 - d) Address of the place of Business :
 - e) PIN :
 - f) PAN :
 - g) State of India/Union Territory of India/
Country other than India :
 3. Mode of transport of goods in West Bengal : Road / Rail / Sea / Air / Others
 4. Registration Certificate Number of the Motor Vehicle,
if transport is by road :
 5. Name, address and enrolment no. of the transporter/owner of the vehicle by which the goods are transported.
 - (a) Name :
 - (b) Address :
 - (c) Enrolment No. under the W.B.V.A.T. :
Act, 2003 (if any) :
 6. Details of Consignment Note / Railway Receipt / Airway Bill / Bill of Lading/Bill of Entry or similar document
 - (a) No. :
 - (b) Date :
 7. Total No. of Invoices/tax invoices/cash memos/
bills/challans/forwarding notes etc :
[details as per the Annexure to Part II of Form 50A]

8. Total Value of Goods :
[details as per the Annexure to Part II of Form 50A]

9. Possible Entry Location in W.B. :

Note: (a) Name of the District, if transport is by road

(b) Name of the railway station/port/airport, if transport is by rail/sea/air

Declaration.— *I/We declare that the information furnished as above are correct to the best of my/our knowledge and belief.

Signature :

Name of the person signing the way bill :

Status of the #person signing the way bill :
[in relation to the importing dealer]

#Proprietor/Partner/Director/Authorised Person, etc.;

ANNEXURE TO PART II OF WAY BILL IN FORM 50A

DETAILS OF INVOICES / TAX INVOICES/ BILLS / CASH MEMOS / CHALLANS / FORWARDING NOTES
ETC AND OF GOODS IN RELATION TO SL.NO.7 AND SL. NO. 8 OF PART II OF WAY BILL IN FORM 50A

Way bill Serial No. :

Key No. of the Part I of the waybill in Form 50A :

Office of issue : Directorate of Commercial Taxes, West Bengal,
Kolkata

Date of generation of Part II of the Waybill in Form 50A :

Valid upto :

*Details of Invoice/tax invoice/cash memo/bill/challan/forwarding note etc and
description, quantity and value of goods*

| Sl.No. | Invoice /tax invoice/bill/ challan/ forwarding note etc. | | Commodity | | | Value of goods |
|--------|---|------|-----------|----------|------|----------------|
| | No. | Date | Name | Quantity | Unit | Rs. |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Declaration.— *I/We declare that information furnished above are correct to the best of *my/our knowledge and belief.

Signature

.....

Name of the person signing the declaration

.....

Status of the #person signing the declaration

.....

[in relation to the importing dealer]

Proprietor/Partner/Director/Authorised Person, etc.

* *Strikeout whichever is not applicable.*

2. Save as otherwise provided, this notification shall come into force with effect from the 1st day of December, 2010.

By order of the Governor,

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