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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. 1764—F.T.—the 16th day of November, 2010.— 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, in CHAPTER XV, in PART I, in rule 213, —

(1) 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 210, is imported or brought into West Bengal by a dealer, casual trader 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 checkpoint set up under section 75 in West Bengal while entering first into West Bengal with the said road vehicle, such dealer, casual trader 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 42, obtained in the manner as laid down in rule 215 or rule 215A or rule 215B, 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 trader or other person, and such dealer, casual trader or other person, or the driver or person in-charge of the vehicle transporting such consignment of goods, shall present, only on demand by such Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Commercial Tax Officer or Assistant Commercial Tax Officer, as may be authorised by the Commissioner to exercise power under section 69, the way bill in Form 42, in duplicate and duly filled in with the particulars in respect of such

consignment of goods and signed by such dealer, casual trader or other person, and the consignment note, bill, invoice, road challan 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 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.”;

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

“(2) Subject to the provisions of rule 222, 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 42 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 42 and the documents in respect of such consignment of goods till such time it reaches its destination in West Bengal.”;

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

“(2A) If the dealer, casual trader or any other person, or 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 Commissioner Tax Officer or Assistant Commissioner Tax Officer in terms of sub-rule (1), such authority shall, after recording the reason, seize the consignment of goods under section 70.”;

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

“(3) The provisions of sub-rule (7), sub-rule (8), sub-rule (9) and sub-rule (10), of rule 212, 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 trader 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 75 in West Bengal while entering first into West Bengal with the said road vehicle.”;

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

“(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 42, 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 69 or seized under section 70.”.

2. 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.