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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. 1808-F.T., the 14th day of December, 2018. – 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 amendment in the West Bengal Value Added Tax Rules, 2005, as subsequently amended (hereinafter referred to as the said rules):—

Amendment

In the said rules, in Chapter VIII, in Part V, in rule 49B, after the proviso, *insert* the following provisos:—

"Provided further that the above proviso shall not be applicable in a case where the amount deducted till the 30th June, 2017 has been credited to the Government Treasury on or after the 1st July, 2017, and the claim of such deduction shall be available for the return period Quarter Ended June, 2017:

Provided also that where the dealer has already furnished his return without claiming the credit of amount so deducted within the 30th June, 2017 and deposited on or after the 1st July, 2017, he may file his claim in writing before the concerned assessing authority."

2. This notification shall be deemed to have come into force with effect from the 1st July, 2017.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

Additional Secretary to the Government of West Bengal.