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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. 1976-F.T.- the 15th December, 2009.— In exercise of the power conferred by rule 93 of the rules in Schedule F to the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), the Governor is pleased hereby to make, with effect from the 15th day of December, 2009, the following rules, namely:—

PART I

Preliminary

1. **Short title** — These rules may be called the West Bengal Value Added Tax (Certificate Proceedings) Rules, 2009.
2. **Definitions.**— (1) In these rules, unless there is anything repugnant in the subject to context,—
 - (a) "appellate authority" means an authority prescribed by sub-rule (1) of rule 52 of these rules;
 - (b) "certificate debtor" means a defaulter;
 - (c) "jurisdiction of a Tax Recovery Officer" means the area or areas as specified by the State Government in notification No. 1975-F.T., dated the 15th December, 2009;
 - (d) "principal rules" mean the rules contained in the Schedule F;
 - (e) "public officer" shall have the same meaning as defined in clause (17) of the Code of Civil Procedure, 1908 (5 of 1908);
 - (f) "Schedule" means Schedule F to the Act;
 - (g) "section" means a section of the Act;
 - (h) "Tax Recovery Officer" means an officer appointed by the State Government in notification No. 1975-F.T., dated the 15th December, 2009;

- (i) "the Act" means the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003);
- (j) "the appropriate assessing authority" shall have the same meaning as in clause (c) of sub-rule (1) of rule 2 of the West Bengal Value Added Tax Rules, 2005.

(2) Words and expressions used and not defined in these rules but defined in the Act or in the principal rules, shall have the same meaning as respectively assigned to them in the Act or in the principal rules, as the case may be.

3. **Transfer of proceedings from one Tax Recovery Officer to another.**— (1) With effect from the date a Tax Recovery Officer assumes jurisdiction in respect of any area, the Tax Recovery Officer since exercising jurisdiction over that particular area shall cease to exercise powers as such in that area, and any proceeding for execution of a certificate pending in respect of that area shall stand transferred to the first mentioned Tax Recovery Officer.

(2) Where any proceeding for execution of a certificate pending before a Tax Recovery Officer stands transferred under sub-rule (1) to any other Tax Recovery Officer, the officer to whom the proceeding stands transferred may continue the proceedings from the state at which it stood immediately before such transfer and such transfer shall not render necessary the re-issue of any notice, warrant, proclamation or certificate already issued.

PART II

4. **Procedure to be followed while sending certificate to another Tax Recovery Officer.**— When a certificate is sent by a Tax Recovery Officer to another Tax Recovery Officer under sub-section (2) of section 56, he shall —

- (i) keep a copy of the certificate in his office; and
- (ii) inform the requiring officer from whom the certificate was received of his having so sent the certificate.

5. **Procedure to be followed while sending a certified copy of certificate to another Tax Recovery Officer.**—

(1) Where only a part of the amount in respect of which a certificate has been forwarded by the requiring officer to the Tax Recovery Officer is to be recovered by any other Tax Recovery Officer under sub-section (2) of section 56, the Tax Recovery Officer shall, before sending a copy of the certificate to the other Tax Recovery Officer, endorse on such copy a certificate in the following form:—

Form of Certificate

I, Tax Recovery Officerdo hereby certify
(name)

that the document bearing this endorsement is a true copy of certificate No. dated
forwarded by the requiring officer, against for the
recovery of an amount of Rs. (name of certificate debtor)

I do hereby specify that out of the aforesaid amount, an amount of Rs as noted below, is to be recovered from the certificate debtor, by the Tax Recovery Officer.

Part of certificate amount	Rs.	P.
Cost and charge		
Interest		
		<hr/>	
		Total	
		<hr/>	

(2) When a copy of the certificate is sent by a Tax Recovery Officer to another Tax Recovery Officer under sub-section (2) of section 56, he shall —

- (i) keep the certificate in his office; and
- (ii) inform the requiring officer from whom the certificate was received of his having so sent a copy of the certificate.

