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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. 455—F.T.—the 31st March, 2012.—In exercise of the power conferred by sub-section (1A) of section 24A of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), as subsequently amended (hereinafter referred to as the said Act), the Governor is pleased hereby to specify that a dealer having liability to pay tax under section 10, or section 14 of the said Act, or both and who opts for registration in accordance with the provisions of section 24A, shall, in lieu of tax payable,—

- (a) pay tax at the rate of two *per centum* on the turnover of sales of such goods on which tax is payable under sub-section (2) of section 16 of the said Act;
  - (b) pay tax at the rate of two *per centum* on the contractual transfer price under sub-section (1) of section 18 of the said Act.
2. This notification shall come into force with effect from 1st day of April, 2012.

By order of the Governor,

DIBAKAR MUKHOPADHYAY,  
*Jt. Secretary to the Govt. of West Bengal.*