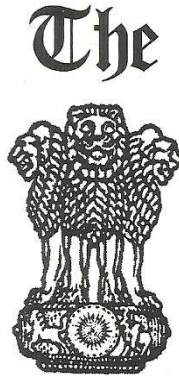


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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Revenue

NOTIFICATION

No. 720–F.T.– the 18th day of May, 2011.— 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, —

- (1) in CHAPTER XII, in PART III, in rule 168, —
 - (a) in the heading, for the word “tax”, *substitute* the words “tax, interest, penalty or fee”;
 - (b) in sub-rule (1), for the words “penalty or interest”, *substitute* the words and figures “penalty, interest or fee referred to in rule 275”;
 - (c) in sub-rule (3), for the words “making payment of interest payable by, or due from him”, *substitute* the words and figures “making payment of interest or fee referred to in rule 275, payable by, or due from, him”;
 - (d) in sub-rule (4), for the words “penalty or interest”, *substitute* the words and figures “penalty, interest or fee referred to in rule 275”;
 - (e) in sub-rule (5), for the words “penalty or interest”, *substitute* the words and figures “penalty, interest or fee referred to in rule 275”;

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- (2) in CHAPTER XVIII, in rule 275, in sub-rule (2), for the words “in court fee stamp affixed to the memorandum, application or petition, as the case may be”, *substitute* the words, figures and brackets “either in court fee stamp or into the Reserve Bank of India or to the appropriate Government Treasury in the manner laid down in rule 168 and such court fee stamp evidencing payment of such fee shall be affixed, or one copy of the challan referred to in sub-rule (4) of rule 168 or one copy of the receipt referred to in the first proviso to rule 157 evidencing payment of such fee, shall be annexed, to the memorandum, application or petition, as the case may be”.
2. This notification shall be deemed to have come into force with effect from the 1st day of September, 2010.

By order of the Governor,

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