



Extraordinary
Published by Authority

JYAISTHA 31]

MONDAY, JUNE 21, 2010

[SAKA 1932

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. 938- F.T.— the 21st June, 2010.— In exercise of the power conferred by sub-section (1) of section 25 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Ben. Act VI of 1979), the Governor is pleased hereby to make the following amendments in the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in CHAPTER III,—

(a) in the heading, for the words "payment of taxes", *substitute* the words "payment of taxes, interest and late fee";

(b) in rule 12,—

(i) in sub-rule (1), in clause (b),—

(A) in sub-clause (i), for the words "month, and", *substitute* the word "month,";

(B) in sub-clause (ii), for the words, letter and brackets "return under clause (a).", *substitute* the words, letter and brackets "return under clause (a), and";

(C) after sub-clause (ii), *insert* the following sub-clause:—

"(iii) pay into appropriate Government Treasury under the appropriate challan showing separately the amount of late fee, of rupees two hundred for the first English Calendar month

or part thereof of delay in furnishing return relating to the period commencing on or after the first day of April, 2010 and of rupees one hundred for every subsequent English Calendar month or part thereof of delay in furnishing such return, due according to the return for such quarter before furnishing such return by him under clause (a).";

(ii) in sub-rule (1b),—

(A) in sub-clause (i), for the words "expiry of each month; and", *substitute* the words "expiry of each month,";

(B) in sub-clause (ii), for the words, figure, letter and brackets "under sub-rule (1a).", *substitute* the words, figure, letter and brackets "under sub-rule (1a), and";

(C) after sub-clause (ii), *insert* the following sub-clause:—

"(iii) pay into appropriate Government Treasury under the appropriate challan showing separately the amount of late fee, of rupees two hundred for the first English Calendar month or part thereof of delay in furnishing return relating to the period commencing on or after the first day of April, 2010 and of rupees one hundred for every subsequent English Calendar month or part thereof of delay in furnishing such return, due according to the return for such year before furnishing such return by him under sub-rule (1a).";

(iii) in sub-rule (2), for the words "full amount of tax due", *substitute* the words "full amount of tax, interest and late fee due";

(c) in rule 12C, in sub-rule (4), for the words "payment of tax", occurring in two places, *substitute* the words "payment of tax, interest and late fee";

(d) in rule 12D, in sub-rule (4), for the words "payment of tax", occurring in two places, *substitute* the words "payment of tax, interest and late fee";

(2) omit CHAPTER VIIA;

(3) omit from XIX.

2. This notification shall be deemed to have come into force with effect from the 1st day of April, 2010.

By order of the Governor,

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