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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. 06-F.T., the 2nd day of January, 2015.— 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, for rule 12, *substitute* the following rule:—

‘12. (1) Every employer registered under the Act shall, in respect of any period commencing on or after the 1st day of April, 2014, furnish return annually in Form III within one month from the date immediately following the date of expiry of each financial year—

- (a) *firstly*, by way of transmitting the data in the return in Form III, either under digital signature or without any digital signature, electronically through the web site of the Commercial Taxes Directorate, in respect of the return period; and
- (b) *secondly*, by way of furnishing the said return in Form III in paper form and such return in paper form shall bear evidence showing payment of tax payable according to such return:

Provided that no return in paper form in Form III shall be furnished by a registered employer who has transmitted the data electronically by using Digital Signature Certificate obtained by him in accordance with the provisions of the Information Technology Act, 2000 (21 of 2000) along with electronic payment of tax, interest and late fee payable according to such return.

- (2) Where—
- (a) the data in the return in Form III has been electronically transmitted within one month from the date immediately following the date of expiry of each financial year or such extended prescribed date for furnishing such return and such return in Form III in paper form has been furnished within fifteen days from the expiry of the month in which such return is due to be furnished or such extended date as may be prescribed, the date of transmitting the data in the return electronically through the said web site shall be the date of furnishing such return;
 - (b) the data in the return in Form III has been transmitted electronically within one month from the date immediately following the date of expiry of each financial year or such extended prescribed date for furnishing such return but such return in Form III in paper form is furnished after fifteen days from the expiry of the month in which such return is due to be furnished or such extended date as may be prescribed, the date when such return in Form III in paper form is furnished, shall be deemed to be the date of furnishing such return;
 - (c) the data in the return in Form III has been transmitted electronically after one month from the date immediately following the date of expiry of each financial year or such extended prescribed date for furnishing such return, the date when such return in Form III in paper form is furnished shall be deemed to be the date of furnishing such return:

Provided that where a registered employer, who is required to furnish return under sub-rule (1) electronically in Form III in respect of any return period and where the tax and interest, if any, payable according to that return are paid within one month from the date immediately following the date of expiry of the return period of such return, transmission of data electronically pertaining to that return period is completed within such date as may be specified by the Commissioner and furnishing of Form III in paper form in respect of that period is made within such further date as may be specified by the Commissioner, such return shall, notwithstanding anything contained in sub-rule (1) and this sub-rule, be deemed to have been furnished within the prescribed date.

- (3) Every registered employer, who is required to furnish return according to sub-rule (1), shall—
- (a) pay into the appropriate Government Treasury under the appropriate challan the amount of tax payable according to his accounts for each of the first eleven months of such year within twenty-one days from the expiry of each month; and
 - (b) pay into the appropriate Government Treasury under the appropriate challan the balance amount of tax which remains after deducting the amount of tax paid for the first eleven months as referred to in clause (a) from the total amount of tax payable according to the return for such year before furnishing such return;
 - (c) pay into the 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 delay in furnishing return relating to period commencing on or after the first day of April, 2010 and rupees one hundred for every subsequent English Calendar month or part thereof delay in furnishing such return, due according to the return for such year before furnishing such return by him.
- (4) Before any registered employer furnishes the return required by sub-rule (1), he shall pay into the appropriate Government Treasury the full amount of tax, interest and late fee due according to the return in the manner prescribed in sub-rule (6).
- (5) The employer required to pay any amount of tax, penalty, interest or composition money under the provisions of the Act other than the amount payable as per return under sub-rule (1), shall credit the same in the appropriate treasury in the manner prescribed in sub-rule (6).
- (6) Notwithstanding anything contained in this rule, an employer or a person shall make payment of tax, interest, late fee or any other fee, penalty or composition money, payable by or due from him under the Act electronically through the GRIPS portal of the Finance Department, Government of West Bengal:

Provided that the Commissioner may, if finds it necessary, prescribe by issue of order such alternative manner in which an employer or a person may make any payment required under the Act.

- (7) Notwithstanding anything contained elsewhere in this rule, a registered employer having more than one place of work under the jurisdiction of different authorities may, upon his applying to the Commissioner, be permitted to furnish a consolidated return and pay taxes from his principal place of work in respect of all the places of work for which separate certificates of registration under rule 3 have been obtained by such employer subject to the following conditions:-
- (a) that the complete records of disbursement of salaries and wages in respect of all the places of work for which separate certificates of registration have been obtained are maintained in the principal place of work;
 - (b) that the return in Form III shall accompany a complete list of all places of work with their respective registration number;
 - (c) that if the employer fails to comply with the provisions of the Act, the permission granted may be revoked by the Commissioner after giving the employer reasonable opportunity of being heard. On such revocation, the employer shall be required to furnish return from all the places of work in respect of which separate certificates of registration have been granted and pay taxes in accordance with the provisions of sub-rules (1), (3) and (4).
- (8) The Commissioner in granting permission to the registered employer under sub-rule (7) shall keep the different prescribed authorities having jurisdiction over the places of work of such employer informed of the fact that permission has been granted to the employer to file a consolidated return and to pay taxes from his principal place of work and thereupon each prescribed authority shall keep an appropriate note in the file of the employer registered in his jurisdiction.
- (9) All proceedings in respect of a registered employer furnishing consolidated return under sub-rule (7) shall stand transferred to the prescribed authority having jurisdiction over the principal place of work of the employer from the authorities having jurisdiction over the other places of work granting certificates of registration under rule 3.

Explanation— In this rule, the expression “Commissioner” includes an Additional Commissioner of Profession Tax appointed under sub-section (2) of section 12.

- (10) Every employer or person shall, in addition to the accounts and documents referred to in sub-section (1) of section 15, keep and maintain a true and up-to-date accounts and records relating to disbursement of salaries and wages including allowances in respect of his employees or workers in a register in Form XVI.
- (11) A registered employer as referred to in sub-section (1a) of section 15, shall submit to the prescribed authority a certificate in the following format, duly filled in and signed by the practising Chartered Accountant, Cost Accountant or Company Secretary who has verified the books of accounts and other records of such registered employer relating to the year for which the said certificate is required to be issued, within seven months from the closing of such year:—

“CERTIFICATE OF COMPLIANCE

**[Issued as per provision of section 15(1 a) of the West Bengal State Tax on Professions,
Trades, Callings and Employments Act, 1979]**

Certified that I have verified the books of accounts and other records including challans and return filed for the year by a registered employer holding Registration Certificate No. under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 and having his place of *profession/trade/calling/employment at and after verification of the books of accounts and other records relating to the year made available to me, I do hereby report —

- (a) that the tax payable and the interest if any, payable thereon for delayed payment of such tax under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 and rules made there-under, for the year have been duly calculated by the aforesaid employer and shown in the return submitted by him to the prescribed authority;
- (b) that the said tax and interest, if any, have been paid by the aforesaid employer in the appropriate manner to the Government Treasury.

Particulars of tax and interest paid, if any, and returns filed by the aforesaid employer are furnished below:—

Period ended	Amount of tax paid (Rs.)	Amount of interest paid (Rs.)	Return filed on	Remarks (if any)
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General remarks:

1. Comments regarding non-availability of books of accounts:
2. Comments regarding default in payment of tax or non submission of return:
3. Any other comments as found fit and appropriate:

Seal

Place :

Date :

.....

(Signature of the practising Chartered Accountant /
Cost Accountant/Company Secretary)

(Registration No.)

Note : *Strike out whichever is not applicable.”;

- (12) The provisions of rule 12A, rule 12B, rule 12C and 12D, shall not be applicable in respect of an employer furnishing return annually under this rule.’;

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- R.** (a) Tax paid in excess (if any) : Rs.
- (b) Interest paid in excess (if any) : Rs.
- (c) Late fees paid in excess (if any) : Rs.

I do hereby declare and/or affirm that :

1. The information furnished above as well as in the Annexure hereto are true to the best of my knowledge and belief; and
2. I am aware of the fact this return along with Annexure in paper form accompanied by proof of payment, showing payment of tax, interest and late fee payable according to this return, shall have to be furnished to the prescribed authority within the time limit as prescribed in rule 12.

Signature

Status

Annexure to Form III (Part A)

To be filled in by a contract manpower user engaging manpower from or through any manpower supplying agency during the return period

Sl. No.	Details of the manpower supply agency(s) / Contract Service Provider				Number of manpower engaged											
	Name	P. Tax enrolment number	P. Tax registration number	Address	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March

Signature

Status

Annexure to Form III (Part B)

To be filled in by the manpower supply agency

Sl. No.	Details of the manpower user				Number of manpower supplied											
	Name	P. Tax enrolment number	P. Tax registration number	Address	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March

Signature

Status

2. The notification shall be deemed to have come into force with effect from 1st day of April, 2014.

By order of the Governor,

H. K. DWIVEDI,

Principal Secy. to the Government of West Bengal.