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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. 101—F.T.—the 20th day of January, 2012.—In exercise of the power conferred by section 114 of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), the Governor is pleased hereby to make the following amendments in the West Bengal Value Added Tax Rules, 2005, as subsequently amended (hereinafter referred to as the said rules) :—

Amendments

In the said rules, —

(1) in CHAPTER I, in rule 2, in sub-rule (1), after clause (dd) *insert* the following clause:—

‘(ddd) “appropriate enrolling authority”, in respect of a contractee, as referred to in rule 46XA, means—

(i) the Joint Commissioner or the Deputy Commissioner or the Sales Tax Officer, as the case may be, within whose jurisdiction the contractee is situated or if the contractee has existence in more than one place, the Joint Commissioner or the Deputy Commissioner or the Sales Tax Officer within whose jurisdiction his chief place of business in West Bengal is situated, or

(ii) such other authority as the Commissioner may, by an order in writing, authorise’;

(2) in CHAPTER VIII,—

(a) in PART III, in rule 43,—

(i) for sub-rule (1), *substitute* the following sub-rule:—

(1) Where any person is required to make payment of net tax or any other tax, interest, penalty, security, late fee or any other fees, payable under the Act or rules made thereunder, to the appropriate Government Treasury, he shall obtain the challans for this purpose from any Government Treasury or from the office of any Additional Commissioner or Senior Joint Commissioner or Joint Commissioner.”;

