



*Extraordinary*  
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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. 1058-F.T.-the 12th July, 2010.— In exercise of the power conferred by sub-section (6) of section 16 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 registered dealer having liability to pay tax under the said Act, who makes sales of such cooked foods, non-alcoholic drinks and beverages, manufactured by him, as are specified in Schedule CA of the said Act, from his hotel, *mandap*, restaurant or any other eating-house in West Bengal and opts to pay tax under sub-section (6) of section 16 of the said Act, shall, in lieu of tax payable under sub-section (2) of section 16 of the said Act, pay a tax at a compounded rate of four *per centum* on the turnover of sales of such goods on which tax is payable.

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.*