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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. 1794-F.T.—the 8th November, 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 CHAPTER XII, in PART III,—

- (1) in the heading for the word “penalty”, occurring in two places, *substitute* the words “penalty etc.”;
- (2) in rule 125,—
  - (a) in the heading, for the words “for imposition of penalty”, *substitute* the words “for imposition of penalty and/or for demanding security”;
  - (b) in sub-rule (1),—
    - (i) for the words “shall be liable to pay penalty”, *substitute* the words “shall be liable to pay penalty and/or security, if demanded.”;
    - (ii) for the words “why a penalty”, *substitute* the words “why a penalty and/or security”;
  - (c) in sub-rule (4), for the words “imposition of penalty.”, *substitute* the words “imposition of penalty and/or demand of security.”;
  - (d) in sub-rule (5),—
    - (i) for the words “for the purpose of penalty”, *substitute* the words “for the purpose of penalty and/or of demanding security.”;



- (ii) for the words “and impose a penalty on”, *substitute* the words “impose a penalty or determine the security if demanded”;
- (e) in sub-rule (6),—
- (i) for the words “a penalty is imposed”, *substitute* the words “a penalty is imposed and/or security is determined”;
- (ii) for the words “to pay the amount of penalty imposed”, *substitute* the words “to pay the amount of penalty imposed and/or the security determined”;
- (iii) for the words “as proof of payment of such penalty”, *substitute* the words “as proof of payment of such penalty and/or of security”;
- (f) in sub-rule (7), after the words “as proof of payment of penalty”, *substitute* the words “as proof of payment of such penalty and/or of security”.
- (3) in Form 60,—
- (i) in the heading, for the words “imposition of penalty”, *substitute* the words “imposition of penalty and/or demand of security”;
- (ii) in the fifth paragraph, for the words “for imposition of penalty on you”, *substitute* the words “for imposition of penalty on you and/or demand of security from you”;
- (iii) in the sixth paragraph, for the words “for imposition of penalty”, *substitute* the words “for imposition of penalty and/or for demand of security”;
- (iv) in the penultimate paragraph, for the words “the penalty”, *substitute* the words “the penalty and/or the security”.
- (4) in Form 61,—
- (i) in the heading, for the words “demand of penalty”, *substitute* the words “demand of penalty and/or security”;
- (ii) in the first paragraph, for the words “has been imposed upon you”, *substitute* the words, figures and brackets “and/or a security as per provision to sub-section (1) of section 77 for Rs. .... (in figures) / Rupees.....(in words) has been demanded from you”;
- (iii) for the second paragraph, *substitute* the following paragraph :—
- “you are hereby directed to pay the sum of Rs. ....(in figures) / Rupees.....(in words) as penalty and / or Rs. ....(in figures) / Rupees..... (in words) as security into the appropriate Government Treasury, on or before ..... (date)”;
- (iv) in paragraph 3, for the words “amount of penalty”, *substitute* the words “amount of penalty imposed on you and/or security demanded from you”;

2. This notification shall be deemed to have come into force with effect from 1st day of April, 2012.

By order of the Governor,

SAMIRAN PAL,  
Joint Secretary to the Govt. of West Bengal.