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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. 351–F.T.– the 1st March, 2011.— 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 Valued Added Tax Rules, 2005, as subsequently amended (hereinafter referred to as the said rules):—

Amendment

In the said rules,—

- (1) in CHAPTER I, in rule 2, in sub-rule(1), —
- (a) in clause(c), for the words “of such business is situated;”, *substitute* the words “of such business is situated and includes such other authority as the Commissioner, may, by an order in writing, authorise;”;
- (b) after the clause(k), *insert* the following :—
- ‘(ka) “National Electronic Funds Transfer” has the same meaning as in the procedural guidelines regarding National Electronic Funds Transfer System issued by the Reserve Bank of India as available in its web site <http://rbidocs.rbi.org.in/rdocs/content/pdfs;>’;
- (2) in CHAPTER IX, in PART IV, in rule 76,—
- (a) for sub-rule (1), *substitute* the following sub-rule :—
- “(1) Where a registered dealer as referred to in section 61 has sought for—
- (a) the refund of the amount of tax realised or realisable from him by another registered dealer under clause (a) of sub-section (1) of section 61; or
- (b) the refund of the excess amount of net tax credit over output tax under clause (aa) of sub-section (1) of section 61; or

