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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. 376–F.T.– the 16th day of March, 2012.— In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules) :—

Amendments

In the said rules, in CHAPTER V,—

(1) in rule 34, in sub-rule (1), in clause (a),—

- (a) *omit* item (v);
- (b) in the proviso, in paragraph (ii), for the words "on such sale.", *substitute* the words "on such sale:";
- (c) after the proviso, *add* the following proviso:—

"Provided further that no such deduction shall be admissible if such goods are sold to any diplomatic or consular office of Germany unless the sale price for each sale is rupees five thousand six hundred or more.";

(2) in rule 35,—

- (a) in the heading, for the words "to diplomatic missions.", *substitute* the words "to certain diplomatic missions.";
- (b) in sub-rule (1), —
 - (i) in the Table,—
 - (A) *omit* the entries in column (2) and column (3) against Sl. No. 5 in column (1);
 - (B) *omit* the entries in column (2) and column (3) against Sl. No. 6 in column (1);

(C) *omit* the entries in column (2) and column (3) against Sl. No. 7 in column (1); and

(D) *omit* the entries in column (2) and column (3) against Sl. No. 8 in column (1);

(ii) after the Table, *add* the following provisos:—

"Provided that no such deduction shall be allowed where the goods sold are foreign liquor or country liquor specified in Schedule VIII to the Act from a hotel or restaurant for official or personal use of the Deputy High Commissioner for the Peoples' Republic of Bangladesh or his diplomatic officers:

Provided further that no such deduction shall be allowed if petrol, diesel or other fuel, or goods manufactured in India are sold for the personal use of the Deputy High Commissioner for the Peoples' Republic of Bangladesh or his diplomatic officers.";

(iii) after sub-rule (2), *add* the following sub-rule:—

"(3) Where sales are made to the Consulate General of China at Kolkata or to any member of its staff and where the sale price for each of such sales is rupees five thousand four hundred or more, the dealer making such sales may, for the purpose of determining his taxable turnover of sales, deduct such sales under sub-clause (xi) of clause (a) of sub-section (3) of section 17 from his gross turnover of sales:

Provided that no such deduction shall be allowed to the dealer selling the goods unless such selling dealer furnishes a certificate issued in this behalf and duly signed by the Consul General of China at Kolkata or any officer authorized by him.";

(3) after rule 35, *insert* the following rule:—

"35A. Exemption from tax on sales of goods to certain diplomatic mission.— Where any dealer makes sales of goods as specified in column (3) of the Table below to any diplomatic mission or office thereof, or any diplomat or person attached thereto, as specified in column (2), for the purpose as mentioned in column (4), of the said Table, the dealer making such sales may, for the purpose of determining his taxable turnover of sales, deduct to such extent and subject to fulfilment of such conditions and restrictions as specified in column (5) of the said Table, such sales under sub-clause (xi) of clause (a) of sub-section (3) of section 17 from his gross turnover of sales :—

Table

Sl. No.	Name of diplomatic mission or office thereof, or diplomat or person attached thereto.	Goods	Purpose	Extent of deduction and conditions and restrictions thereof
(1)	(2)	(3)	(4)	(5)
1.	Consulate of Germany and diplomats thereof	Foreign liquor or country liquor specified in Schedule VIII to the Act	Official use	The entire sale price relating to such sales is to be deducted provided that the sale price for each such sale is rupees five thousand six hundred or more.
2.	Consul General of Germany and other diplomats	Foreign liquor or country liquor specified in Schedule VIII to the Act	Personal use	The entire sale price relating to such sales is to be deducted provided that the sale price for each such sale is rupees five thousand six hundred or more and that the amount of exemption enjoyed by each of the persons referred to in column (2) in a financial year does not exceed rupees thirty three thousand six hundred, and that the dealer claiming deduction produces before the assessing authority a certificate obtained from, and duly signed by, such Consul General or the person authorized by him in that behalf in the format appended below this Table.

FORM OF CERTIFICATE

(See rule 35A of the West Bengal Sales Tax Rules, 1995)

No.

Date

To

.....(Name of selling Dealer)

..... (Address)

.....(R.C. No. under W.B.S.T.Act,1994)

Certified that Ms./Mrs./Mr. is *the Consul General of Germany/ a diplomat of Germany at Kolkata and the *foreign/country liquor taxable @ % purchased by him/her from you, vide your *cash memo / bill / invoice / Tax invoice No. datedfor Rs. which is otherwise chargeable to a tax of Rs. but for the exemption under rule 35A, is meant for his personal use. Certified also that the aggregate of exemption from tax enjoyed individually by the said Ms./Mrs./Mr. under this rule on all his/her purchases of such goods from various dealers effected from the 1st April, (year) onwards upto the instant purchase made in the same financial year has not exceeded Rs. 33600/-. Also certified that the following is the list of all such purchases effected by him from 1st April, (year) to the instant purchase:

Sl. No.	Name, Address & R.C. No. of Dealer	C.M./Bill/ Invoice/ Tax invoice No. & date	Description of goods	Amount	Amount of tax which is otherwise chargeable but for the instant exemption u/r 35A	Aggregate of exemption of tax enjoyed from the beginning of April this year upto the purchase prior to the instant purchase	Aggregate of exemption of tax enjoyed from the beginning of April this year upto the instant purchase

.....
(Signature and Seal of the Consul General of Germany or the person authorized by him)".

2. This notification shall come into force on the date of its publication in the *Official Gazette*.

By order of the Governor,

DIBAKAR MUKHOPADHYAY,
Jt. Secy. to the Govt. of West Bengal.