

The



Kolkata **Gazette**

सत्यमेव जयते

Extraordinary
Published by Authority

JYAISTHA 14]

MONDAY, JUNE 4, 2007

[SAKA 1929

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. 800 – F.T. – the 4th June, 2007. – 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 VIII, in PART III,—

(a) in the heading, for the words “before assessment”, *substitute* the words “before assessment and imposition of penalty for delay in filing return”;

(b) in rule 40,—

(i) in the marginal note, for the word and figures “section 33,”, *substitute* the words and figures “section 33, and payment of penalty.”;

(ii) in sub-rule (1),—

(A) in clause (b), for the word and figures “rule 34.”, *substitute* the words and figures “rule 34, and”;

(B) after clause (b), *insert* the following clause :—

“(c) pay into the appropriate Government Treasury under the appropriate challan showing separately the amount of penalty, if any, to be calculated at the rate of fifty *per centum* of the amount of net tax payable according to such return, or rupees two thousand, whichever is lower, for each month of default or part thereof.”;

(iii) in sub-rule (2), for the words, figure and brackets “net tax and interest, under sub-rule(1)”, *substitute* the words, figure and brackets “net tax, interest and penalty under sub-rule (1).”;

(iv) in the proviso to sub-rule (2).—

(A) for the words “no net tax or interest, is payable by a dealer”, *substitute* the words “no net tax, interest or penalty, is payable by a dealer”;

(B) for the words “the fact that no net tax or interest, is payable by him for such month”, *substitute* the words “the fact that no net tax, interest or penalty, is payable by him for such month”;

(c) in rule 41, in sub-rule (1).—for the words “net tax and interest”, *substitute* the words “net tax, interest and the penalty calculated at the rate of fifty *per centum* of net tax payable according to such return, or rupees two thousand, whichever is lower, for each month of default or part thereof”;

(2) in Form 14,—

(a) after PART A, *insert* the following PART:—

“PART AA

| | | Amount (Rs.) |
|------|---|--------------|
| 15A. | Goods brought from outside the State of West Bengal | |

(b) in PART C, after item No. 44, *insert* the following item :—

| | | Amount (Rs.) |
|------|--------------------------------------|--------------|
| 44A. | (a) Penalty payable under section 32 | |
| | (b) Penalty paid | |

(3) in Form 14D,—

(a) after PART A, *insert* the following PART :—

“PART AA

| | | Amount (Rs.) |
|------|---|--------------|
| 15A. | Goods brought from outside the State of West Bengal | |

(b) in PART C, after item No. 44, *insert* the following item :—

| | | Amount (Rs.) |
|------|--------------------------------------|--------------|
| 44A. | (a) Penalty payable under section 32 | |
| | (b) Penalty paid | |

(4) in Form 15, after item No. 19, *insert* the following item :—

“19A

| | | Amount (Rs.) |
|------|--------------------------------------|--------------|
| 19A. | (a) Penalty payable under section 32 | |
| | (b) Penalty paid | |

2. This notification shall be deemed to have come into force with effect from the 1st day of April, 2007.

By order of the Governor,

N.C. BASAK,

Asstt. Secy. to the Govt. of West Bengal.