

The

Kolkata **Gazette**
सत्यमेव जयते
Extraordinary
Published by Authority

JYAISTHA 12]

FRIDAY, JUNE 02, 2017

[SAKA 1939

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

No. 950-F.T.

Dated, the 2nd day of June, 2017

NOTIFICATION

In exercise of the power conferred by section 15 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999), the Governor is pleased hereby to make the following amendments in the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in rule 4,—

- (a) in clause (f), for the words “assessment of tax/imposition of penalty/determination of interest”, *substitute* the words “assessment of tax or determination of interest or determination of late fee or imposition of penalty”;
- (b) after clause (f), *insert* the following clause:—

“(ff) the period in respect of initiation for assessment of tax or issuance of notice for intimation about non-payment of tax or interest or late fee or penalty in case of the relevant Act referred to in sub-clause (v) of clause (e) of sub-section (1) of section 2;
- (c) in clause (h), clause (i) and clause (j), for the words “penalty or interest” wherever they occur *substitute* the words “penalty, interest or late fee”;

(2) in rule 5, for the words “in respect of any appeal or revision pending shall be presented by the applicant or by an agent duly authorised by him to the appropriate Senior Joint Commissioner”, *substitute* the words, letters, figures and brackets “shall be presented by the applicant or by an agent duly authorised by him, in respect of any appeal or revision pending, to the appropriate Senior Joint Commissioner who has jurisdiction over such applicant, and if no appeal or revision is pending in respect of the period under the relevant Act referred to in sub-clause (v) of clause (e) of sub-section (1) of section 2, to the appropriate assessing authority”;

(3) in Form 1,—

- (a) in serial No. 9, in entry No. (c), for the words “notice of demand”, *substitute* the words and figures “notice of demand or notice intimating the non-payment of tax, interest, late fee or penalty under the West Bengal Tax on Entry of Goods into Local Areas Act, 2012, as the case may be”;
- (b) in serial No. 12, after entry No. (b) in column (1), *insert* the following entry in column (1) and the corresponding entries in column (2), (3) and (4) respectively—

“(c) Amount of late fee payable (₹)			
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- (c) after serial 13, *insert* the following serial No. with corresponding entries thereto:—

<p>“13A. Amount payable for settlement of arrear tax in dispute relating to the relevant Act referred to in sub-clause (v) of clause (e) of sub-section (1) of section 2 viz. the West Bengal Tax on Entry of Goods into Local Areas Act, 2012 <i>[Sec. 7(1)(aa)(i) of the WBST (SOD) Act, 1999] —</i> <i>100 % of arrear tax in dispute (₹)</i></p>	”;
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- (d) in serial No. 14,—

- (i) in the heading, for the words “tax and interest”, *substitute* the words “tax, interest and late fee”;
- (ii) after column (3), *insert* column No. (4) with the heading “Late fee (₹)”;
- (iii) in item (a), for the words “Payment as per demand notice in accordance with impugned order”, *substitute* the words and figures “Payment as per demand notice in accordance with impugned order, or notice intimating the non-payment of tax, interest, late fee or penalty under the West Bengal Tax on Entry of Goods into Local Areas Act, 2012, as the case may be”.

2. This notification shall come into force with effect from the 2nd day of June, 2017.

By order of the Governor,
 RAJSEKHAR BANDYOPADHYAY
 Joint Secretary to the Government of West Bengal.