

The

Kolkata **Gazette**
सत्यमेव जयते

Extraordinary
Published by Authority

CAITRA 8]

THURSDAY, MARCH 29, 2018

[SAKA 1940

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. 404-F.T., the 29th day of March, 2018. —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 VI,—

(a) in Part I, in rule 26I,—

- (i) for the words and brackets “under Rajib Gandhi Grameen Vidyutikaran Yojana (RGGVY)”, the words and brackets “under Rajib Gandhi Grameen Vidyutikaran Yojana (RGGVY) or as the case may be, Deendayal Upadhyaya Gram Jyoti Yojana (DDUGJY)” shall be deemed have been *substituted* with effect from the 3rd day of December, 2014;
- (ii) in the Form of certificate appended to the rule, for the letters “RGGVY”, the letters “RGGVY or DDUGJY” shall be deemed have been *substituted* with effect from the 3rd day of December, 2014;

(b) in Part III, in rule 30BA,—

- (i) for the words and brackets “under Rajib Gandhi Grameen Vidyutikaran Yojana (RGGVY)”, the words and brackets “under Rajib Gandhi Grameen Vidyutikaran Yojana (RGGVY) or as the case may be, Deendayal Upadhyaya Gram Jyoti Yojana (DDUGJY)” shall be deemed have been *substituted* with effect from the 3rd day of December, 2014;
- (ii) in the Form of certificate appended to the rule, for the letters “RGGVY”, the letters “RGGVY or DDUGJY” shall be deemed have been *substituted* with effect from the 3rd day of December, 2014;

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- (2) in Chapter VIII, in Part II, in rule 38, after the second proviso to sub-rule (4), the following proviso shall be deemed have been *inserted* with effect from the 22nd day of May, 2013:—

“Provided also that where a registered dealer, other than a dealer granted composite registration, pays a fixed amount by exercising option under sub-section (3) of section 16 and furnishes a copy of the proof of payment to the assessing authority, he shall be deemed to have communicated such option.”

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY

Additional Secretary to the Government of West Bengal.