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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. 453-F.T.—31st day of March, 2012.— In exercise of the power conferred by section 22 of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012 (West Ben. Act I of 2012), the Governor is pleased hereby to make the following rules, namely :—

CHAPTER I PRELIMINARY

Short title and
commencement.

1. (1) These rules may be called the West Bengal Tax on Entry of Goods into Local Areas Rules, 2012.

(2) These rules shall come into force with effect from the 1st day of April, 2012.

Definitions.

2. (1) In these rules, unless there is anything repugnant in the subject or context,—

(a) “appropriate appellate authority”, in respect of any particular dealer or any importer other than a dealer, means such Additional Commissioner or Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner, as the case may be, to whom an appeal from any order of assessment or any order for determination of interest or late fee lies and includes such other authority as the Commissioner, may, by order in writing, authorise;

(b) “appropriate assessing authority”, in respect of any particular dealer or importer other than a dealer, means the Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Sales Tax Officer, as the case may be, within whose jurisdiction such dealer's or importer's place of business is situated or, if such dealer or importer has more than one place of business in West Bengal, the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner, or the

Sales Tax Officer within whose jurisdiction the chief branch or head office in West Bengal of such business is situated and includes such other authority as the Commissioner, may, by order in writing, authorise;

- (c) "appropriate auditing authority", in respect of any particular dealer or importer other than a dealer, means the Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Sales Tax Officer, as the case may be, within whose jurisdiction such dealer's or importer's place of business is situated or, if such dealer or importer has more than one place of business in West Bengal, the Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or the Sales Tax Officer within whose jurisdiction the chief branch or head office in West Bengal of such business is situated and includes such other authority as the Commissioner, may, by order in writing, authorise;
- (d) "appropriate registering authority", in respect of any dealer, means the appropriate assessing authority referred to in clause (c) and includes the appropriate registering authority under the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXVII of 2003), or the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), as the case may be, and such other authority as the Commissioner, may, by order in writing, authorise;
- (e) "appropriate revisional authority", in respect of any dealer or importer other than a dealer, means the authority to whom a revision lies from any order passed by the appropriate registering authority, the appropriate assessing authority, the appropriate appellate authority, or otherwise, as the case may be, and includes the appropriate revisional authority under the West Bengal Value Added Tax Act, 2003, or the West Bengal Sales Tax Act, 1994, and such other authority as the Commissioner, may, by order in writing, authorise;
- (f) "Assistant Sales Tax Officer" means the person appointed by that designation by the State Government under sub-section (1) of section 6 of the West Bengal Value Added Tax Act, 2003 to assist the Commissioner;
- (g) "Certificate-officer" means the Certificate-officer as defined in clause (3) of section 3 of the Bengal Public Demands Recovery Act, 1913 (Ben. Act III of 1913);
- (h) "Deputy Commissioner" means the person appointed by the designation of Deputy Commissioner of Sales Tax by the State Government under sub-section (1) of section 6 of the West Bengal Value Added Tax Act, 2003 to assist the Commissioner;
- (i) "Joint Commissioner" means the person appointed by the designation of Joint Commissioner of Sales Tax by the State Government under sub-section (1) of section 6 of the West Bengal Value Added Tax Act, 2003 to assist the Commissioner;
- (j) "Kolkata" has the same meaning as defined in clause (9) of section 2 of the Kolkata Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980);
- (k) "month", when relates to the period for which tax is payable under the Act, means English Calendar month;
- (l) "Patrolman" means the person appointed by that designation under sub-section (1) of section 6 of the West Bengal Value Added Tax Act, 2003 to assist the Commissioner and who shall exercise such power and perform such duty as may be specified in these rules or in the order made in this behalf, in writing, by the Commissioner;

- (m) "Sales Tax Officer" means the person appointed by that designation by the State Government under sub-section (1) of section 6 of the West Bengal Value Added Tax Act, 2003 to assist the Commissioner;
- (n) "section" means a section of the Act;
- (o) "Senior Joint Commissioner" means the person appointed by the designation of Senior Joint Commissioner of Sales Tax by the State Government under sub-section (1) of section 6 of the West Bengal Value Added Tax Act, 2003 to assist the Commissioner;
- (p) "Schedule" means Schedule to the Act;
- (q) "the Act" means the West Bengal Tax on Entry of Goods into Local Areas Act, 2012 (West Ben. Act I of 2012);
- (r) "website of the Directorate" means the website of the Directorate of Commercial Taxes of Government of West Bengal, i.e. www.wbcomtax.gov.in or such other website as may be informed by the Commissioner.

(2) Words and expressions used and not defined in these rules but defined in the Act, shall have the same meanings as respectively assigned to them in the Act.

CHAPTER II

Delegation of Commissioner's power.

Restrictions and conditions subject to which power to be delegated by Commissioner.

3. (1) Subject to the provisions of the Act, the Commissioner may delegate to any person not below the rank specified in the entry in column (4) of the Table below, any power specified in column (3), in respect of the sections mentioned in column (2), of the said Table:—

Table

Sl. No.	Section	Description of power	Designation of officer
(1)	(2)	(3)	(4)
1.	9	To demand security from a registered dealer.	Deputy Commissioner.
2.	10	To demand security from an unregistered dealer or an importer other than a dealer.	Sales Tax Officer.
3.	11	To exercise all powers under the section.	Sales Tax Officer.
4.	13	To exercise all powers under the section.	Assistant Sales Tax Officer.

(2) For the purposes of these rules, a Patrolman shall be sub-ordinate to an Assistant Sales Tax Officer, an Assistant Sales Tax Officer shall be sub-ordinate to a Sales Tax Officer, a Sales Tax Officer shall be sub-ordinate to a Deputy Commissioner, a Deputy Commissioner shall be sub-ordinate to a Joint Commissioner, a Joint Commissioner shall be sub-ordinate to a Senior Joint Commissioner, a Senior Joint Commissioner shall be sub-ordinate to an Additional Commissioner and an Additional Commissioner shall be sub-ordinate to a Special Commissioner.

(3) Notwithstanding the provisions of sub-rule (2), the persons appointed by the designation mentioned in that sub-rule shall be sub-ordinate to the Commissioner.

Appropriate authorities in certain cases.

4. (1) The appropriate assessing authority, the appropriate appellate authority, the appropriate revisional authority and the appropriate registering authority in respect of a dealer under the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXVII of 2003), or where the dealer is not registered under that Act but is registered under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the appropriate assessing authority, the appropriate appellate authority, the appropriate revisional authority and the appropriate registering authority under the West Bengal Sales Tax Act, 1994, shall be the appropriate assessing authority, the appropriate appellate authority, the appropriate revisional authority and the appropriate registering authority, as the case may be, in respect of such dealer for the purpose of this Act.

(2) For the purposes of clause (a) and clause (b) of sub-section (4) of section 11, the appropriate assessing authority, in respect of an unregistered dealer or an importer other than a dealer, shall include the authority who has the power to impose penalty for seizure of goods under section 13 in respect of, and at the time of, entry of any consignment of specified goods into a local area.

Registration.

5. (1) Every registered dealer within the meaning of the West Bengal Value Added Tax Act, 2003, or the West Bengal Sales Tax Act, 1994, as referred to in sub-section (2) of section 7, shall be deemed to have applied for registration under this Act whenever he generates waybill in Form 50A as prescribed under the West Bengal Value Added Tax Rules, 2005, or whenever he applies for issue of waybill in Form 50 under the West Bengal Value Added Tax Rules, 2005, or in Form 42 under the West Bengal Sales Tax Rules, 1995, as the case may be, for the first time after the appointed day and such dealer shall be automatically granted registration under this Act.

(2) The provisions of sub-rule (1) shall, *mutatis mutandis*, be applicable in respect of a dealer who obtains registration under the West Bengal Value Added Tax Act, 2003, or the West Bengal Sales Tax Act, 1994, after the appointed day.

(3) A dealer may make application for registration under this Act at the time of applying for registration under the West Bengal Value Added Tax Act, 2003, or the West Bengal Sales Tax Act, 1994, as the case may be, to the same authority and in the same manner, by signifying his willingness to be registered under this Act and if registration is granted under any of the above-mentioned Acts, the applicant dealer shall be deemed to have been granted registration also under this Act.

(4) The Commissioner may, upon application by a dealer, allow, by an order in writing, to manually submit application in Form ET-1, in paper form, for signifying willingness to be registered under this Act, and to such authority as he may allow, and such application shall be disposed of by such authority.

Exemptions from tax and deduction from turnover of imports.

6. (1) Subject to production of the documents to the satisfaction of the Commissioner, no tax shall be payable under this Act in respect of entry of consignment of specified goods into a local area, where —

- (a) the entry of specified goods by or on behalf of a registered dealer involves sales return within six months from the date of sale under the West Bengal Value Added Tax Act, 2003 or the West Bengal Sales Tax Act, 1994, by such dealer;
- (b) the entry by or on behalf of a dealer or an importer other than a dealer relates to specified goods manufactured in another local area within the State using specified goods on which tax is paid or payable under this Act;
- (c) the entry of specified goods by or on behalf of a registered dealer involves sales return within six months from the date of sale under the Central Sales Tax Act, 1956, by such dealer;
- (d) such specified goods being entered by any person or on his account is his personal effects or for shifting of his residence;

- (e) such specified goods is consigned by defence group under the Ministry of Defence, Government of India;
- (f) such consignment of goods is for bond to bond transfer by customs group, where the specified goods are moved under seal of Customs Department and supported by a declaration similar to the declaration mentioned in clause (e) of rule 99 of the West Bengal Value Added Tax Rules, 2005;
- (g) such specified goods is consigned to any diplomatic mission or to an officer of any such diplomatic mission or to any person of such diplomatic mission, or to any organisation of the United Nations, for their official use;
- (h) the import value in respect of entry of a consignment of specified goods into a local area from another local area within the State does not exceed twenty-five thousand rupees.

(2) Subject to production of the documents to the satisfaction of the Commissioner, the import value of specified goods returned in the same form by a registered dealer within six months of entry of such goods into a local area to the consignor outside West Bengal, shall be allowed as deduction from the turnover of imports of the dealer if it is proved that tax was originally paid under the Act at the time of entry of such specified goods into the local area and where such despatch outside the State relates to purchase return by such registered dealer or return out of the specified goods received on stock transfer from outside the State.

Deduction of tax paid.

7. (1) Where it is proved to the satisfaction of the appropriate assessing authority that any specified goods have been despatched outside the State in the same form without making any consumption, use or sale thereof within three months from the date of entry of the very same goods into a local area of the State, the amount of tax paid under this Act by a registered dealer on entry of such specified goods in the same form into the local area shall be allowed to be deducted from or adjusted with the amount of tax payable by such registered dealer for the tax period in which such goods have been so despatched.

(2) The provisions of sub-rule (1) shall not be applicable unless the registered dealer furnishes satisfactory proof of payment of tax under this Act in respect of entry of those specified goods in the same form within a period of three months before the date of such despatch to outside the State and complies with the provisions of section 6A of the Central Sales Tax Act, 1956 (74 of 1956), in respect of such despatch.

Payment of tax, interest and late fee and submission of return by a registered dealer.

8. (1) The tax payable under this Act by a registered dealer, shall be deposited for a month or part thereof, as the case may be, into the appropriate Government treasury within twenty-one days from the end of the month.

(2) A registered dealer shall furnish the return under this Act for a quarter or part thereof, as the case may be, in Form ET-3, to the appropriate assessing authority, or to such other authority as the Commissioner may authorise, in the same manner as under the West Bengal Value Added Tax Act, 2003 and the rules made thereunder.

(3) The provisions of rule 40 and rule 42 of the West Bengal Value Added Tax Rules, 2005, for payment of tax, interest and late fee shall, *mutatis mutandis*, be applicable in respect of payment of tax, interest and late fee under the Act.

Tax by unregistered dealer or importer other than a dealer.

9. The tax payable under this Act by an unregistered dealer or an importer, shall be deposited into the appropriate Government treasury for each occasion of entry of specified goods into a local area for consumption or use or sale therein in terms of the provisions of section 10 of the Act.

Special provisions for entry of motor vehicle.

10. (1) Where an importer other than a dealer is liable to pay tax under the Act on entry of specified goods being motor vehicles into a local area for use therein, the tax under the Act shall be payable at the time of making declaration under section 8 for such entry into the local area and latest by the date on which he applies for assignment of a new registration mark in the State under the Motor Vehicles Act, 1988 (59 of 1988).

(2) No tax shall be payable on the entry of any motor vehicle into a local area for use or sale therein by an importer other than a dealer in respect of a motor vehicle which is registered in any Union Territory or any other State under the Motor Vehicles Act, 1988, eleven months prior to the date on which a new registration mark is assigned in the State under the Motor Vehicles Act, 1988.

Declaration under section 8.

11. (1) Subject to the provisions of other sub-rules of this rule, no entry of specified goods into a local area shall be made unless accompanied by a declaration under section 8.

(2) Where a dealer or an importer other than a dealer is required to use a waybill in Form 50 or Form 50A under the West Bengal Value Added Tax Rules, 2005, or a waybill in Form 42 under the West Bengal Sales Tax Rules, 1995, as the case may be, for entry of any consignment of specified goods into any local area from outside the State, the relevant waybill shall be accepted as a declaration under section 8 if the import value of such consignment is properly specified therein.

(3) Where a dealer or an importer other than a dealer makes entry of any consignment of specified goods into any local area from another local area within the State, the documents referred to in rule 107 of the West Bengal Value Added Tax Rules, 2005, or in rule 214B of the West Bengal Sales Tax Rules, 1995, as the case may be, shall be accepted as a declaration under section 8 if the import value of such consignment is properly specified therein.

(4) No declaration under section 8 shall be required to be made in respect of the entry of consignment of specified goods into a local area as mentioned in clause (a), clause (b), clause (d), clause (e), clause (f), clause (g) and clause (h), of sub-rule (1) of rule 6, subject to production of satisfactory documentary evidence in respect of the same.

(5) No declaration under section 8 shall be required to be made in respect of the entry of consignment of specified goods into a local area if the provisions of section 80 of the West Bengal Value Added Tax Act, 2003 and the rules made thereunder, or section 72 of the West Bengal Sales Tax Act, 1994 and the rules made thereunder, as the case may be, are complied with.

(6) No declaration under section 8 shall be required to be made in respect of entry into a local area of a motor vehicle which is registered in any Union Territory or any other State under the Motor Vehicles Act, 1988, if no application for assignment of a new registration mark is required to be made in the State under the said Act.

(7) For entry of specified goods in a case not covered by any other sub-rule, the declaration under section 8 shall be made in Form ET-2 in duplicate which shall be consecutive serially numbered throughout a year.

Maintenance of accounts.

12. (1) A registered dealer shall keep and maintain a month-wise true and up-to-date account of the quantity or weight and of import value in respect of entry of specified goods made by him or on his behalf into a local area from outside that local area along with the documents in respect of such account and documents in support of claim for exemption from payment of tax, if any, for ascertaining the correctness of the amount of tax payable by him under the Act.

(2) A dealer or an importer shall keep and maintain a true and up-to-date account of the declaration in Form ET-2 issued along with a copy of each declaration in Form ET-2 issued by him.

(3) The accounts to be kept and maintained by a dealer in terms of sub-rule (1) and sub-rule (2), shall be in addition to the books of accounts and records of business usually maintained by a dealer.

Seizure of specified goods under section 13.

13. (1) A declaration under section 8 shall be carried with the consignment of specified goods at the time of entry of such goods into a local area and till it reaches the destination.

(2) If entry of specified goods is made into a local area without accompanying valid declaration made under section 8 before entry of such goods into such local area, the specified goods shall be seized under section 13.

(3) The declaration under section 8 along with the supporting documents including the relevant tax invoice, invoice or bill or the document of like nature and the document of transport for entry of such consignment of specified goods, shall be produced upon demand by and before the

person authorised under the provisions of the West Bengal Value Added Tax Act, 2003, or the West Bengal Sales Tax Act, 1994, to intercept and examine any consignment of goods and the documents thereof under the said Acts.

(4) If the authority referred to in sub-rule (3) is not satisfied about the correctness of the particulars and information furnished in the declaration under section 8 upon examination of such declaration along with the documents produced before him, and if considered necessary, upon physical verification of the specified goods, he shall seize such specified goods under section 13.

(5) If upon interception and examination of any consignment of specified goods on entry thereof into a local area, the Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner or Sales Tax Officer, as may be authorised by the Commissioner, is not satisfied that the amount of tax has been correctly ascertained upon self-assessment under section 10 by the dealer or importer, or is not satisfied that the material information has been correctly declared in full in the declaration under section 8, such authority shall seize such specified goods under section 13 and for the purpose of ascertaining the correctness of the import value of such consignment of specified goods and the amount of tax payable thereon under the Act, he may exercise the powers available to the appropriate assessing authority.

(6) Where specified goods may be seized in terms of the provisions of the Act or the rules made thereunder and such goods may also be seized under the West Bengal Value Added Tax Act, 2003, or the West Bengal Sales Tax Act, 1994, as the case may be, such specified goods shall be deemed to have also been seized under this Act and no separate seizure shall be required for the purpose of this Act.

(7) The provisions of section 76 of the West Bengal Value Added Tax Act, 2003, to the extent not inconsistent with the provisions of this Act and these rules, shall, *mutatis mutandis*, apply in respect of seizure of specified goods under this Act.

Imposition of penalty under section 13 and release of the seized goods.

14. (1) Where specified goods have been seized in accordance with the provisions of rule 13, the Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner or Sales Tax Officer, as may be authorised by the Commissioner, may, after issue of a notice for showing cause against imposition of penalty, impose penalty in accordance with the provisions of sub-section (3) of section 13.

(2) After the imposition of penalty under sub-section (3) of section 13, a notice for payment of such penalty shall be issued allowing time of minimum fifteen days for payment of such penalty.

(3) For the purpose of sub-section (4) of section 13, the appropriate authority may demand proof of payment of the amount of tax payable under the Act on entry of the consignment of such specified goods into the local area.

(4) The seized specified goods shall be released upon furnishing proof of payment of the penalty imposed under sub-section (3) of section 13, and proof of payment of the tax payable under this Act on entry of such seized specified goods.

Orders, forms, fees and notices under the Act.

15. (1) Any order for assessment, determination of interest, determination of late fee payable, imposition of penalty, demand of security, seizure of goods or of documents or records, order in appeal or revision, or any other order, by any authority under the Act and the rules made thereunder, may be made simultaneously with the order under similar provision under the West Bengal Value Added Tax Act, 2003 or under the West Bengal Sales Tax Act, 1994, as the case may be, whether by way of a separate order or not.

(2) Any form of application or petition and the provision relating to fees therefor, or any notice in any form prescribed under the West Bengal Value Added Tax Act, 2003 or under the West Bengal Sales Tax Act, 1994, as the case may be, shall, *mutatis mutandis*, be applicable in respect of a similar provision under the Act and these rules.

(3) Any notice by any authority under the Act and the rules made thereunder may be issued simultaneously with the notice under similar provision of the West Bengal Value Added Tax Act, 2003, or the West Bengal Sales Tax Act, 1994, as the case may be, whether as a separate notice or not.

THE WEST BENGAL TAX ON ENTRY OF GOODS INTO LOCAL AREAS RULES, 2012**FORM ET- 2**

(See sub-rule (7) of rule 11)

Declaration for entry of specified goods into a local area for consumption or use or sale therein**Declaration Serial No. :**

1. Particulars of the dealer / importer other than dealer making entry of the specified goods
 - a) RC No., if any :
 - b) Trade Name, if any :
 - c) Address of principal place of business in WB, if any :
 - d) PIN :
 - e) PAN :
2. Particulars of the consignor from whom the specified goods are being brought
 - a) StateVAT/ST. RC No., if any :
 - b) CST RC No., if any :
 - c) Trade Name :
 - d) Address of place of business :
 - e) PIN :
 - f) State/UT/Country other than India :
3. Mode of transport for entry of specified goods : *Rail/Road/Sea/Air/Other
4. Vehicle Number (for road transport only) :
5. Particulars of the Transporter/Owner of the vehicle by which the goods are consigned (for road transport only)
 - a) Enrolment No. under WB VAT Act, 2003 (if any) :
 - b) Name :
 - c) Address :
6. Consignment note/RR/bill of lading/airway bill No. & Date :
7. Destination of the consignment of specified goods :
8. Invoice/bill/cash memo/challan/forwarding note No. & Date :
9. (a) Description of specified goods :
 (b) Quantity or weight of specified goods :
 (c) Number of packages of specified goods :
10. Import value of specified goods : ₹
11. Tax payable under the WBTEGLA Act, 2012 : ₹
12. Details of tax / security paid under section 10 in respect of this declaration:—

Date	Challan No.	Bank / Treasury			Amount (₹)
		Name	Branch	Code	

Declaration- *I/We declare that the above information is correct to the best of my/our knowledge and belief.

Date:

Signature :

Name of the person signing the declaration :

** Status of the person signing the declaration :

** (Proprietor/ Partner/ Karta/ Managing Director/ Director/
Company Secretary/ Trustee / Principal Officer/ Authorised Signatory)

* Use additional rows/sheet, if necessary

** Strike out or delete what is not applicable

[illegible]

VERIFICATION

I, hereby declare that the information furnished herein is correct and complete.

Signature

Date

Status

**(Proprietor/ Partner/ Karta/ Managing Director/ Director/
Company Secretary/Trustee / Principal Officer/ Authorised Signatory)

* Use additional rows/sheet, if necessary

** Strike out or delete what is not applicable

By order of the Governor,

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