



**Government of West Bengal
Finance Department
Revenue**

Notification No. 1636-F.T.

Dated 20th September, 2006

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 IV, in rule 44,-
 - (a) for sub-rule (1), *substitute* the following sub-rule :

“(1) Every registered dealer whose total purchase in West Bengal excluding tax in a year exceeds rupees forty lakhs, shall, within 30th day of November from the end of the year, submit before the appropriate assessing authority an annual statement showing the names, addresses, certificate of registration Nos., if any, of the sellers within West Bengal from whom goods have been purchased during such year on which input tax credit or input tax rebate is available under Section 22, total amount of purchase made in rupees and tax paid or payable against such purchase during such year.”;
 - (b) for sub-rule (2), *substitute* the following sub-rule :

“(2) Every registered dealer, other than Public Limited Company or Private Limited Company registered under the Companies Act, 1956, whose turnover of sales or contractual transfer price or both exceeds forty lakh rupees in a year, shall, within 30th day of November from the end of the year, submit before the appropriate assessing authority, a Profit and Loss Account and Balance Sheet for such year, along with the audit report of a Chartered Accountant in Form No. 88”;
 - (c) in sub-rule (3), for the words and figures “within six months from the closing of an accounting year, submit before the appropriate assessing authority, a Profit and Loss Account and Balance Sheet for such year, duly audited by a Chartered Accountant, along with his report in Form No. 88”, *substitute* the words, letters and figures “within 30th day of November from the end of the year, submit before the appropriate assessing authority a copy of the audited Profit and Loss Account and Balance Sheet for such year, along with the audit report of any Chartered Accountant in Form No. 88”;

- (2) in Form 88,-
 - (a) in PART A,-
 - (i) for the heading, *substitute* the following heading : “Audit Report under Section 30E of the West Bengal Value Added Tax Act, 2003.”;
 - (ii) in para (1),-
 - (A) for the words “statutory audit”, *substitute* the word “audit”;
 - (B) for the words, letters and brackets “audit report dated – along with all the annexures and a copy each of-
 - (a) The audited Profit and Loss Account for the year ended –;
 - (b) The audited Balance Sheet as on -; and
 - (c) Schedules required to be annexed to the “Profit and Loss Account and Balance Sheet”, *substitute* the words “audit report dated -.”;
 - (b) in PART B,-
 - (i) in item 14, for the words and brackets “(Within and outside the State)”, *substitute* the words and brackets “(Within the State)”;
 - (ii) after item 19, *insert* the following items :

“19A. Input tax credit or input tax rebate on stock of goods under rule *21/22.

Date of submission of statement of stock of goods	
Value of stock of goods (in Rs.)	
I.T.C. claimed (in Rs.)	

19B. An annexure showing determination of tax payable by the dealer at compounding rate under the Act.

19C. An annexure showing determination of purchase tax payable by the dealer under Section 11 and/or Section 12.”;
 - (iii) after item 20, in the certificate,-
 - (A) in para (iv), for the word, letters and figures “Form E-1/E-2”, *substitute* the word and letters “Form E-I/E-II”;
 - (B) in para (vi), for the word and figures “Section 12”, *substitute* the words and figures “Section 11/Section 12”.
2. The Notification shall be deemed to have come into force with effect from the 1st day of April, 2005.

By order of the Governor
N. C. BASAK
Asstt. Secy. to the Govt. of West Bengal