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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT
Legislative
NOTIFICATION

No.1747-L.—27th November, 2012.—The Governor having been pleased to order, under rule 66 of the

Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Kolkata Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 39 of 2012

**THE WEST BENGAL VALUE ADDED TAX
(AMENDMENT) BILL, 2012.**

**A
BILL**

to amend the West Bengal Value Added Tax Act, 2003.

WHEREAS it is expedient to amend the West Bengal Value Added Tax Act, 2003, for the purposes and in the manner hereinafter appearing;

West Ben. Act
XXXVII of 2003.

It is hereby enacted in the Sixty-third Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement.

1. (1) This Act may be called the West Bengal Value Added Tax (Amendment) Act, 2012.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

*The West Bengal Value Added Tax
(Amendment) Bill, 2012.*

(*Clauses 2, 3.*)

Amendment of
section 32 of West
Ben. Act XXXVII
of 2003.

2. In the West Bengal Value Added Tax Act, 2003 (hereinafter referred to as the principal Act), in section 32, in sub-section (2), after the third proviso, the following provisos shall be inserted:—

“Provided also that where a dealer having his principal place of business in sub-divisions of Darjeeling, Kalimpong or Kurseong in Darjeeling district, required to furnish returns under sub-section (1), has not furnished returns for the period commencing from the 1st day of April, 2008 and ending on the 30th day of June, 2011, such dealer shall furnish returns for such period within three months from the date of commencement of the West Bengal Value Added Tax (Amendment) Act, 2012 and shall pay full amount of net tax without payment of interest and late fee for such period:

Provided also that no refund of interest and late fee shall be made, if any dealer mentioned in the foregoing proviso has already paid the amount of interest or late fee pertaining to the period mentioned in such proviso.”.

Amendment of
section 33.

3. In section 33 of the principal Act, in sub-section (1), to the proviso, the following proviso shall be added:—

“Provided further that no interest shall be payable by a dealer having his principal place of business in sub-divisions of Darjeeling, Kalimpong or Kurseong in Darjeeling district, for the period commencing from the 1st day of April, 2008 and ending on the 30th day of June, 2011, where such a dealer furnishes the returns for such period under sub-section (1) of section 32, within three months from the date of commencement of the West Bengal Value Added Tax (Amendment) Act, 2012.”.

STATEMENT OF OBJECTS AND REASONS.

The dealers having their principal places of business in sub-divisions of Darjeeling, Kalimpong or Kurseong in Darjeeling district, were unable to deposit any tax or to furnish any return to the appropriate authority under the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003) or the Central Sales Tax Act, 1956 (74 of 1956), due to unrest or agitation in Darjeeling district.

2. Considering the gravity of the situation, this Bill, namely, the West Bengal Value Added Tax (Amendment) Bill, 2012, seeks to provide relief to the dealers, having their principal places of business in sub-divisions of Darjeeling, Kalimpong or Kurseong in Darjeeling district, who have not furnished returns for the return period commencing from the 1st day of April, 2008 and ending on the 30th day of June, 2011, from payment of interest and late fee for such period, by way of adding provisos to sub-section (2) of section 32, and adding proviso to the proviso to sub-section (1) of section 33, of the West Bengal Value Added Tax Act, 2003.

3. The Bill has been framed with the above objects in view.
4. There is no financial implication involved in the Bill.

KOLKATA,
The 9th November, 2012.

DR. AMIT MITRA,
Member-in-charge.

By order of the Governor,

MALAY MARUT BANERJEE,
Secy. to the Govt. of West Bengal,
Law Department.