

THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) RULES, 1999

FORM 1

Application for settlement of arrear tax, interest or penalty in dispute under section 5 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

(See rules 3 & 4)

To

..... [the Designated Authority]

.....

I,, proprietor/ partner/ karta/ Managing Director/ principal officer / duly authorised officer/ President/ Secretary/ legal heir/ successor/ assignee or nominee/ myself/ on behalf of an applicant, being eligible under section 4, or section 4A, of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999), hereby apply for settlement of arrear tax, penalty or interest in dispute under section 5 of that Act and the relevant particulars are furnished below:—

1. Name of the applicant (name of the proprietor / partner / company / society, etc.):				
2. Trade name of the business				
3. Address of the principal place of business				
4. Postal address at which communication may be made				
5. E-mail id to which notices / communications may be sent				
6. Mobile number to which communications may be sent				
7. Act under which the appeal / revision is pending				
8. Registration Certificate Number under the relevant Act :				
9. (a) Period of assessment of tax / determination of interest in respect of which the application is made			From: DDMMYYYY	To: DDMMYYYY
(b) assessment case No., if any				
(c) amount of demand as per last 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.	Tax (₹)	Interest (₹)	Penalty (₹)	Late Fee (₹)
10. Particulars of the appeal / revision / application pending —				
(a) the authority / forum / Court before which the appeal / revision/application is pending				
(b) date of presentation / filing of the pending petition				
(c) the appeal / revision case No., if communicated				
(d) matter No., if pending before Tribunal/Court				
(e) date on which leave granted by Tribunal/Court as referred to in sub-section (1) of section 4A				
11. Particulars of any earlier application made for settlement of the dispute to which this application relates (including application before Settlement Commission)				
12. Calculation of arrear tax in dispute and arrear interest in dispute for the period	<i>As per impugned order</i>	<i>As admitted</i>	<i>Arrear in dispute</i>	
(a) Amount of tax payable (₹):				
(b) Amount of interest payable (₹):				
(c) Amount of late fee payable (₹):				

13. (a) Information about arrear tax in dispute owing to non-furnishing or non-production of certificate or declaration prescribed under the relevant Act [Sec. 7(1)(a)(i) of the WB(SOD)Act, 1999]

Sl. No.	Provision of relevant Act/rule	Rate of tax (%)	Turnover of sale / purchase involved in claim under the relevant provision (₹)	Turnover of sale / purchase relating to arrear tax in dispute for the impugned order (₹)	Turnover of sale / purchase for which declarations/ certificates received till date (₹)	Turnover of sale / purchase not yet supported by declarations/ certificates (₹)	Applicable rate of tax in absence of declarations/ certificates (%)	Remaining balance amount of arrear tax in dispute (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)*
TOTAL :								

* Calculation of column 9: Turnover as in column 7 with tax rate as in column 8

(b) Information relating to arrear tax in dispute [Sec. 7(1)(a) of the WB(SOD)Act, 1999]

(i) Arrear tax in dispute owing to disallowance of claim of input tax credit under the relevant Act (₹)	
(ii) 15% of (i) above payable under Sec. 7(1)(a)(ii) of the Act (₹)	
(iii) Arrear tax in dispute, other than in (a) and (b)(i) above (₹)	
(iv) 55% of (iii) above payable under Sec. 7(1)(a)(iii) of the Act (₹)	
(c) Total amount payable for settlement of arrear tax in dispute (₹) [(a)(9) TOTAL + (b)(ii) + (b)(iv)]	
(d) Interest demanded for non-payment/delayed payment of admitted tax (₹)	
(e) Arrear interest in dispute for non-payment of arrear tax in dispute (₹)	
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. under the West Bengal Tax on Entry of Goods into Local Areas Act, 2012. [Sec. 7(1)(aa)(i) of the WBST (SOD) Act, 1999] – 100 % of arrear tax in dispute(₹)	

14. Details of payment of tax, interest and late fee: –	Tax (₹)	Interest (₹)	Late Fee (₹)
(a) 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.			
(b) Payment made subsequently for filing the appeal/revision petition as in sl. 10 (including payments which are not shown in demand notice)			

15. Details of payment(s) made for making this application for settlement of dispute: –

GRN / Challan No.	Date	Bank	Branch	Period	Amount (₹)

16. Documents attached (Put √ in box):

(a) Copy of appeal/revision petition before authority/application before Tribunal/Court	
(b) Copy of order against which appeal/revision filed and the relevant demand notice	
(c) Copy of last notice/communication in the pending proceeding / Copy of the receipt for submission of pending petition, if no notice or communication is received	
(d) Copies of the payment documents in respect of serial 14 (b) and serial 15 above	

(e) Copy of the order of Tribunal/Court granting the leave u/s 4A of the Act	
(f) Statement of declarations/certificates received as referred to in section 7(1)(a)(i) of the Act	

VERIFICATION

I,, solemnly declare that to the best of my knowledge and belief--

- (a) the particulars and information given in this application are correct and complete;
- (b) the amount of admitted tax and interest as shown in item 12 above including interest as in 13(d) above, have been paid in full;
- (c) the amount of arrear tax or interest in dispute shown hereinabove are truly stated and relate to the relevant period as mentioned in this application; and
- (d) I / the applicant am/is not otherwise ineligible for making this application in terms of the provisions of the Act.

Place : (Signature) :.....
Date : (Name of the signatory in full) :.....
(Status in relation to the applicant) :.....