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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. 1059 -F.T., the 1st day of August, 2018. – In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules, in Chapter V, in rule 34,—

- (1) in sub-rule (2),—
 - (a) *omit* the words and brackets "or bitumen, Liquefied Petroleum Gas (LPG), propane, or butane";
 - (b) for the words "if the purchasing dealer makes purchases of such goods for the purpose of resale by him", *substitute* the words, brackets and figures "if the purchasing dealer makes purchases of such goods for the purpose of resale, or for the purpose of sale under sub-section (2) of section 8 of the Central Sales Tax Act, 1956, by him";
 - (c) in the first proviso, for the words "authorised for this purpose", *substitute* the words, letters, figures and brackets "authorised for this purpose along with a certificate from such purchasing dealer that payment of full tax at the rate specified in notification issued under sub-section (1) of section 18 of the West Bengal Sales Tax Act, 1994 has been made by him on sales of such purchased goods";
- (2) in the Form of Declaration appended to the sub-rule (2),—
 - (a) in the portion to be retained by the issuing dealer, for the words and brackets "Declaration given for the following purchases of goods specified in Part B of Schedule IV or bitumen, Liquefied Petroleum Gas (LPG), propane, or butane for the purpose of resale during the month....", *substitute* the words, figures and brackets "Declaration given for the following purchases during the month of..... of goods specified in Part B of Schedule IV for the purpose of resale or for the purpose of sale under sub-section (2) of section 8 of the Central Sales Tax Act, 1956";

(b) in the other portion,—

- (i) *omit* the words and brackets "or bitumen, Liquefied Petroleum Gas (LPG), propane, or butane";
- (ii) for the words and figure "for the purpose of resale by me/us. I/We shall pay tax according to the provisions of the West Bengal Sales Tax Act, 1994", *substitute* the words, figures and brackets "for the purpose of resale or for the purpose of sale under sub-section (2) of section 8 of the Central Sales Tax Act, 1956, by me/us. I/We shall pay tax at the rate specified in the notification issued under sub-section (1) of section 18 of the West Bengal Sales Tax Act, 1994, in respect of intra-state sale, or sale under sub-section (2) of section 8 of the Central Sales Tax Act, 1956, as the case may be, of such purchased goods".

2. This notification shall come into force with immediate effect.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY
Additional Secretary to the Government of West Bengal