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

FORM 2

Provisional certificate issued under section 8 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

[See rule 6(1)]

To

.................................................................................................................. (Applicant)

who is carrying on/used to carry on business under the trade name

of ....................................................................................................................

at.................................................................................................................... (Address),

holding certificate of registration No ..............................................

under.................................................................................................(Name of the relevant Act).

With reference to your application in Form 1, dated ......................... for settlement of arrear tax, penalty or interest in dispute relating to the period ........................., received on ......................... (date), this provisional certificate is issued to you under sub-section (1) of section 8.

Subject to the provisions of clause (b) of the third proviso to sub-section (1) of section 8, this certificate shall become final on expiry of the period mentioned in the second proviso to that sub-section.

Issued this ...... day of ..............................................

(Seal)...................................................................................... Signature................................................................

Designated Authority
THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) RULES, 1999
FORM 3
Notice for rectification of discrepancy in the application submitted under section 5 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, or for payment of amount short paid.
[See rule 6(2)]

To

........................................................................................................ (Applicant)

who is carrying on/used to carry on business under the trade name

of ..................................................................................

at.................................................................................. (Address),

holding certificate of registration No .........................

under...............................................................(Name of the relevant Act).

With reference to your application in Form 1, filed on ....................., for settlement of arrear tax, penalty or interest in dispute, relating to the period ...................., received on .............. (date), you are hereby informed that discrepancy mentioned hereunder has been noticed in your application/it appears that you have short paid an amount of Rs. ............... payable for settlement.

You are requested to rectify the discrepancy/to make payment of the amount short paid within fifteen days from the date of issue of this notice.

Please take note that in case of your failure to comply with the notice within the time stated above, your application for settlement shall stand refused.

Discrepancy referred to above:

Issued this ...... day of ...........................................

(Seal)  Signature..............................................

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

FORM 3A

Intimation regarding satisfaction about rectification made / payment made in pursuance of the notice issued under clause (b) of the third proviso to sub-section (1) of section 8 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

[See rule 6(3)]

To

............................................................................................................ (Applicant)

who is carrying on/used to carry on business under the trade name
of .................................................................................................

at................................................................................................. (Address),

holding certificate of registration No ........................................

under...........................................................................................(Name of the relevant Act).

In continuation of the notice in Form 3, issued to you under memo No.............. dated ................., you are hereby informed that I am satisfied with the rectification made/payment of amount made by you in pursuance of that notice.

Now, in terms of the provisions of clause (b) of the third proviso to sub-section (1) of section 8, the arrear tax, penalty or interest in dispute for the period ....................... shall be deemed to have been settled under the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

Issued this ...... day of ......................................

Signature..................................................

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

FORM 4

Form of sending certain information under section 13 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, to the authorities under the relevant Act.

[See rule 8(2)]

To ………………………………………………………………

(Appropriate assessing/ appellate/ revisional authority)

Please be informed that ……………………………… (name of the applicant), who is carrying on/used to carry on business under the trade name of …………………………………………………………………………………….. at …………………………………………………………………………………….. (address) and who is/was holding certificate of registration No. ……………………… under the ………………………….. (name of the relevant Act),—

(a) has on ……………………………. (date) made an application under section 5 for settlement, of arrear tax, penalty or interest in dispute for the period ……………………………., which is pending in appeal/revision filed on ……………………………. (Case No……………………………….) before …………………………… (name of the appellate/revisional authority);

(b) the arrear tax, penalty or interest in dispute for the period ……………………………., relating to appeal/revision filed on ……………………………. (Case No……………………………….) for settlement of which he applied on …………………………….. (date), has been settled, and a certificate of settlement has been issued, by me under sub-section (1) of section 8 on ……………………………., a copy of which is attached herewith;

(c) by an order passed by me, on …………………………… under sub-section (2) of section 8 (copy attached herewith)-

(i) the issue of certificate of settlement in respect of arrear tax, penalty or interest in dispute for the period ……………………………., pending in appeal/revision filed on …………………………….. (Case No………………………………) before ……………………………. (name of the appellate/revisional authority) has been refused.

(ii) the certificate of settlement issued in respect of arrear tax, penalty or interest in dispute for the period ……………………………., pending in appeal/revision filed on ……………………………. (Case No………………………………) before ……………………………. (name of the appellate/revisional authority) has been rectified or amended by my order dated ………………………………….. in the manner indicated therein (copy of order attached herewith);

(d) by an order passed by me, on ……………………………, under sub-section (1) of section 12, the certificate of settlement issued to him on ……………………………., in respect of the arrear tax, penalty or interest in dispute for the period ……………………………., pending in appeal/revision filed on ……………………………. (Case No………………………………) before …………………………….. (name of the appellate/revisional authority), has been revoked.

Date : ……………………………………………………..

Signature………………………………………………..

Designation……………………………………………

(Seal) ………………………………………………….

Designated Authority