

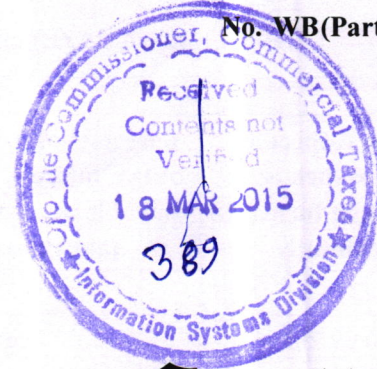
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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**Revenue**

**NOTIFICATION**

No. 02-F.T., the 2nd day of January, 2015.— In exercise of the power conferred by sub-section (1) of section 25 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Ben. Act VI of 1979), the Governor is pleased hereby to make the following amendments in the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, as subsequently amended (hereinafter referred to as the said rules):—

*Amendments*

In the said rules, in CHAPTER III,—

(1) in rule 12C, in sub-rule (5), to clause (c), *add* the following proviso:—

“Provided that where a registered employer, who is required to furnish return under sub-rule (1) electronically in Form III in respect of a return period referred to in column (2) of the Table below and where the tax and interest, if any, payable according to that return are paid within the date specified in column (3), transmission of data electronically pertaining to that return period is completed within the date as referred to in column (4) and furnishing of Form III in paper form in respect of that period is made within the date mentioned in column (5) of the said Table, such return shall, notwithstanding anything contained in sub-rule (1) and this sub-rule, be deemed to have been furnished within the prescribed date:—

**TABLE**

Sl. No.	Period in respect of which return is required to be furnished electronically	Last date of payment of tax, interest, if any, payable according to that return	Last date of transmission of data electronically of that return	Last date of furnishing paper form of that return [unless eligible to exemption under the proviso to rule 12(1)]
(1)	(2)	(3)	(4)	(5)
1.	Q.E.31.12.2009	31.01.2010	28.02.2010	05.03.2010
2.	Q.E.31.03.2010	30.04.2010	15.05.2010	20.05.2010
3.	Q.E.30.06.2010	31.07.2010	20.08.2010	25.08.2010