

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 78

Application for certificate of eligibility for tax holiday under clause (b) of sub-section (1) of section 116 and deduction from turnover of sales under sub-rule (3) of rule 27.

[See sub-rule (1) of rule 192]

To

The Deputy Commissioner/Assistant Commissioner,

.....Circle/Section,

I, son of

.....

.....Proprietor/Partner/Karta/Principal Officer/Director/Managing Director, on behalf of the persons whose particulars are given below/Hindu Undivided Family/Company carrying on business under the trade name of situated at

.....hereby apply for a certificate of eligibility for tax holiday under clause (b) of sub-section (1) of section 116 of the West Bengal Value Added Tax Act, 2003/deduction from turnover of sales under sub-rule (3) of rule 27 of the West Bengal Value Added Tax Rules, 2005 or renewal through in respect of the newly set-up small scale unit established by me/us within the areato manufacture(specify the goods) for sale

- (a) Name(s) of Proprietor/Partners/Karta
- (b) Address(es) of Proprietor/Partners/Karta/Principal Officer/Director/Managing Director
 - (i) Temporary
 - (ii) Permanent
- (c) Address of –
 - (i) Branch Office, if any
 - (ii) Warehouse
- (d) Certificate of Registration No. under the Act
- (e) Location of the newly set up industrial unit (state the postal address and Police Station)

2. The newly set up industrial unit in respect of which this application is made –

- (a) has been commissioned by me/us on.....(specify the date)
- (b) registered with the Directorate of Cottage and Small Scale Industries, Government of West Bengal and the registration number is
- (c) has started production of goods for the first time on

3. It is hereby declared that –

- (a) the aforesaid newly set up industrial unit has been established solely or substantially with plant or machinery other than the plant or machinery used by another newly set up small scale industrial unit which has earlier availed of the benefit of exemption from tax under rule 55 or benefit of deduction from turnover of sales under sub-rule (3) of rule 62A of the West Bengal Sales Tax Rules, 1995.
- (b) the amount of investment in the aforesaid industrial unit or plant and machinery including the value of those obtained on hire, lease, rent or loan but excluding the value of land building and the cost of generator and moulds isrupees (state the amount in words).
- (c) I/We keep vouchers and documents to prove the investment in the aforesaid newly set up industrial unit and separate accounts in respect of the said unit.
- (d) I/We issue serially numbered tax invoice in respect of sales of goods manufactured in the said industrial unit and keep purchase tax invoice/invoice/bill/cash memo for purchase of goods for use directly in the manufacture of goods in that industrial unit.

The above statements are true to the best of my knowledge and belief.

Date :

Signature :.....

Designation :.....