

FORM 79

Certificate of eligibility for tax holiday under clause (b) of sub-section (1) of section 116/Deduction from turnover of sales under sub-rule (3) of rule 27.

[See sub-rule (3) of rule 192]

Circle

No

This is to certify that the dealercarrying on business under the trade name ofhaving his place of business situated at and holding Certificate of Registration No. under the West Bengal Value Added Tax Act, 2003 is eligible to claim deduction under clause (b) of sub-section(1) of section 118 read with sub-rule (3) of rule 27 in respect of sales in West Bengal..... (name of goods) manufactured in his newly set-up small scale industrial unit situated at during the period of validity of this certificate as specified below subject to the restrictions and conditions laid down in rule 190.

The first sale in West Bengal of goods manufactured in the aforesaid small scale industrial unit was made on

This certificate is valid fromto

Signature

Date :

Designation.....

.....Circle/Section.