

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 76

[See rule 184]

Application for Certificate of Eligibility for deferment of payment of output tax under clause (a) of sub-section (1) of section 116/for remission of output tax under clause (c) of sub-section (1) of section 116 or renewal thereof.

To
The Deputy Commissioner/Assistant Commissioner of Sales Tax,
..... Circle/Section,

I son of
Proprietor/Partner/Karta/Principal Officer/Director/Managing Director, on behalf of the person whose particulars are given below/Hindu undivided Family/Company carrying on business under the trade name of and situated at hereby apply for * a certificate of eligibility/renewal of certificate of eligibility for deferment of payment of output tax/remission of output tax under clause (a)/clause (c) of sub-section (1) of section 116 of the West Bengal Value Added Tax Act, 2003 in respect of the newly set up industrial unit/industrial unit deemed to be a newly set up industrial unit/expanded portion of the existing industrial unit already established by me/us within the area to manufacture (goods) for sale.

- (a) Name(s) of Proprietor/Partner/Karta
- (b) Address of Proprietor/Partner/Karta/
Principal Officer/Director/Managing Director
 - (i) Temporary
 - (ii) Permanent
- (c) Address of –
 - (i) Branch Office, if any
 - (ii) Warehouse
- (d) No. of certificate of registration, if any, under
The West Bengal Value Added Tax Act, 2003
- (e) Location of the new industrial unit
(please state the postal address & Police station also)

2. The newly set up industrial unit/industrial unit deemed to be a newly set up industrial unit/expanded portion of the existing industrial unit in respect of which this application is made, has been established and commissioned upon rehabilitation or revival by me/us.-
 - (a) at(specify the location of the unit)
 - (b) on.....(specify the date)
 - (c) is registered with the (specify the Directorate of Cottage & Small Scale Industrial/Directorate of Industries, Government of West Bengal as the case may be, or the authority appointed and empowered by such Directorate.
 - (d) commercial production/commercial production following the rehabilitation or revival commenced on
 - (e) gross value of fixed capital assets (in the case of the *industrial unit/industrial unit deemed to be a newly set up industrial unit/gross value of additional fixed capital assets (in the case of the expanded portion of the existing industrial unit) on the date of first commercial production/first commercial production following rehabilitation or revival.....
 - (f) The unit is eligible for deferment of payment of output tax/remission of output tax to the extent of percentage of the gross value of the fixed capital assets.
3. It is hereby declared that –
 - (a) Investment in fixed capital assets exceeds/does not exceed rupees ten lakhs:
 - (b) Additional capacity in the case of expansion in the case of an existing industrial unit has been created for the manufacture of goods worth Rs..... approximately per year with the approval of (specify the name of the authority of the State Government)
 - (c) I/We/am/are liable to pay tax according to section of the West Bengal Value Added Tax Act, 2003 with effect from..... (specify the date)

- (d) the industrial unit/industrial unit deemed to be a newly set up industrial unit/ expanded portion of the existing industrial unit is not established with the plant and machinery.
 - (i) of another newly set up small scale industry within the meaning of rule 190 which is not engaged in the business of manufacturing such plant & machinery, or
 - (ii) of another newly the industrial unit/industrial unit deemed to be a newly set up industrial unit/ expanded portion of the existing industrial unit which is not engaged in the business of manufacturing such plant and machinery;
- (e) the industrial unit shall be deemed to be a newly set up industrial unit as –
 - (i) the closed/sick industrial unit has been rehabilitated or revived by me/us on (date) and approved under the West Bengal Incentive Scheme, 1993;
 - (ii) the business of the closed/sick industrial unit has been transferred to me/us.
- (f) I/*We use/do not use the trade mark or brand name of any existing/closed/sick industrial unit in West Bengal;
- (g) I/*We have not availed of any benefit of deferment of payment of tax/remission of tax under the Act in respect of goods manufactured in the present newly set up industrial unit/expanded portion of an existing industrial unit.
- (h) I/*We/the transferor-dealer have/has not availed of the benefit of deferment of payment of output tax/remission of output tax under the West Bengal Value added Tax Act, 2003/the Central Sales Tax Act, 1956 before the rehabilitation or revival of the closed/sick industrial unit in respect of sales of goods manufactured in such unit.
 - (i) I/*We keep separate accounts in respect of the newly set up industrial unit/industrial unit deemed to be a new set up industrial unit/expanded portion of the existing industrial unit;
 - (j) I/*We issue serially numbered tax invoices in respect of sales of goods manufactured in newly set up industrial unit/industrial unit deemed to be a new set up industrial unit/expanded portion of the existing industrial

unit and keep purchase tax invoice/invoice/bill/cash memo for purchase of goods used in the manufacture of goods therein; and

- (k) I/*We keep vouchers and documents to prove the gross value of fixed assets/additional fixed capital assets.

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

Date:

Signature

Designation.....

*Strike out whichever is not applicable.