

FORM 77

[See sub-rule (1) of rule 185]

Certificate of eligibility for deferment of payment of output tax under section 116/remission of output tax under clause (b) of sub-section (1) of section 116 of the West Bengal Value Added Tax Rules, 2005.

No.....

Circle/Section

This is to certify that the dealer carrying on business under the trade name of having principal place of business or Head Office in West Bengal and holding Certificate of Registration No..... dated..... is eligible for deferment of payment of output tax/remission of output tax under section 116.

The dealer has established and commissioned his newly set up industrial unit/expanded portion of the existing industrial unit located at

The dealer is eligible for deferment of payment of output tax/remission of output tax under clause (a)/clause (c) of sub-section (1) of section 116 with effect from in respect of

- (i) sales of (specify the names of goods manufactured for sale in West Bengal);
- (ii) purchase of (specify the names of goods to be used in the manufacture of goods for sale)

The first date of commercial production is.....

The gross value of fixed capital assets/additional fixed capital goods within the meaning given in the explanation to Rule 165 stands as follows:

as on (date)

The dealer is eligible for deferment of payment of output tax/remission of output tax to the extent ofper centum of the gross value of fixed capital assets/additional fixed capital assets (balance un-expired amount), or rupees (balance available amount), whichever is less.

The available eligible period for deferment of payment of output tax/remission of output tax in respect of the dealer shall be for..... months commencing from.....subject to fulfilment of the conditions and restrictions contained in section 116 and rules made thereunder.

The certificate is valid from..... to

Signature.....

Designation.....

(Prescribed authority)

The certificate is renewed and the period of validity is extended as specified in columns (2) and (3) below –

Serial No. of renewal	From (date)	To (date)	Initial of the prescribed authority with date.
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Signature.....

Designation

(Prescribed authority)