**THE WEST BENGAL VALUE ADDED TAX RULES, 2005**

**FORM 68**

[*see* rule 138, rule 144, rule 148, rule 156,rule 161 ]

Form of Memorandum of Appeal under section 84/ application for revision under section 86/ section 87/ application for review under section 88

of The West Bengal Value Added Tax Act ,2003.

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Details of | | Amount (Rs.) | | Date | Bank | |  | Branch | | Challan No. |  |
| fees paid | |  |  |  |  |  |  |  |  |  |  |
|  |  | A. Nature of petition/application[ Put | | | | √ | in appropriate | | box] |  |  |
| Appeal | under section 84 | |  |  | Revision | under section 86 | | |  |  |  |
| Revision | under section 87 | |  |  | Review under section 88 | | | |  |  |  |
|  |  |  |  |  |
|  | | |  | |  |  | | |  | |  |
| B. Memorandum / Application submitted before ………… | | | | | | ………………….. ( | | | *Specify the authority*) | |  |

1. Trade name of the appellant/ applicant
2. Certificate of Registration No. under W.B.V.A.T. Act 2003 ,if any
3. Address of the principal place of business in West Bengal, if any
4. Address for communication , if other than in E above
5. Mobile Telephone No. of appellant /applicant

H. E-mail ID of appellant / applicant

1. Documents attached / submitted along with Form 68 [ Put √ if attached / submitted]
   * 1. Stay Petition

b. Receipt of fees paid

* + - 1. Copy of Notice of Demand
      2. Copy of Order against which the application/petition is made
      3. Grounds of Appeal / Revision /Review
  1. Particulars relevant for the memorandum of appeal / application for revision /review:---

|  |  |  |
| --- | --- | --- |
| 1. | Assessment Case Number, if any |  |
|  |  |  |
| 2. | Period of Assessment, if any | From\_ \_/\_ \_/\_ \_ \_ \_ To\_ \_/\_ \_/ |
|  |  |  |
| 3. | The appeal/application is made against order |  |
| passed under section | |  |
| 4. | Date of Order against which the |  |
| appeal/application is made | |  |
| 5. | Name of the Officer who passed the order |  |
|  | |  |
| 6.Designation of the officer who passed the order | |  |
|  | |  |
| 7.Date of receipt of the relevant notice of demand, if | |  |
| any | |  |
|  |  |  |

8. Date of receipt of order against which the petition /application is made

9.Appeal Case Number, if any (only for revision u/s 87/review u/s 88)

(K) Particulars of \*provisional assessment or any other assessment relevant for \*memorandum of appeal under section 84/application for revision under section 87/ review under section 88:---

(a) The particulars of your appellant’s / applicant’s turnover of sales, taxable turnover of purchases, taxable contractual transfer price, etc and of tax, tax credit, interest, penalty and late fee

As assessed under \*section 45/ section 46/ section 48(1) / section 48(2)/ section 50/ section 51/section 53A, [Put √, if applicable ]

And as \*modified / confirmed in appeal, [Put √ , if applicable]

and the relevant amounts admitted to be payable by your appellant / applicant are given below:--

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sl.No. | Particulars | | |  |  | Amount as | Admitted |  |  |  |
|  |  |  |  |  |  | per demand | Amount (Rs.) |  |  |  |
|  |  |  |  |  |  | notice/ |  |  |  |  |
|  |  |  |  |  |  | order(Rs.) |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | Turnover/ | Tax,interest, | Turnover/ sale | | Tax, |
|  |  |  |  |  |  | Sale or | late fee etc. | or Purchase | | interest, |
|  |  |  |  |  |  | Purchase |  | price /TCTP | | late fee |
|  |  |  |  |  |  | Price/ TCTP |  | etc. | | etc. |
|  |  |  |  |  |  | etc. |  |  |  |  |
|  |  | | | | |  |  |  |  |  |
| I | Turnover of sales on which tax is | | | | |  |  |  |  |  |
|  | payable and output tax thereon | | | | |  |  |  |  |  |
| II | Taxable turnover of purchases and | | | | |  |  |  |  |  |
|  | output tax thereon | | |  |  |  |  |  |  |  |
| III | Taxable | contractual | | | transfer |  |  |  |  |  |
|  | price(TCTP) | | and | output tax | |  |  |  |  |  |
|  | thereon |  |  |  |  |  |  |  |  |  |
| IV | Total output tax | |  |  |  |  |  |  |  |  |
|  |  | | | | |  |  |  |  |  |
|  | (A) Net Tax credit allowed u/s | | | | |  |  |  |  |  |
| V | 22(17) |  |  |  |  |  |  |  |  |  |
|  | (B) Amount of ITC adjusted with | | | | |  |  |  |  |  |
|  | tax payable under C.S.T. Act,1956 | | | | |  |  |  |  |  |
|  | ( C ) Amount of ITC already | | | | |  |  |  |  |  |
|  | refunded u/s 61/22 (8A) | | | |  |  |  |  |  |  |
|  |  | | | | |  |  |  |  |  |
|  | ( D) Amount of ITC surrendered | | | | |  |  |  |  |  |
|  | u/s 22(8A) |  |  |  |  |  |  |  |  |  |
|  | (E) Net Tax credit carried | | | |  |  |  |  |  |  |
|  | forwarded to next period | | | |  |  |  |  |  |  |
| VI | Input tax credit accumulated during | | | | |  |  |  |  |  |
|  | the period [for EC holders] | | | |  |  |  |  |  |  |
|  |  | | | |  |  |  |  |  |  |
| VII | Remission of tax under | | | |  |  |  |  |  |  |
|  | section118(1) 1 | | [for | EC holders] | |  |  |  |  |  |
| VIII | Net Tax Payable/Further | | | |  |  |  |  |  |  |
|  | unadjusted Net Tax Credit | | | |  |  |  |  |  |  |
| IX | Deferment ot tax under section | | | | |  |  |  |  |  |
|  | 118(1)(a) | [for EC holders] | | |  |  |  |  |  |  |
| X | Penalty imposed u/s 45(2) / 46(2) | | | | |  |  |  |  |  |
|  |  | | | |  |  |  |  |  |  |
| XI | Late fee payable u/s 32(2) | | | |  |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| XII | (A) Interest payable for the period |  |  |  |  |
|  | u/s 33/34 |  |  |  |  |
|  |  |  |  |  |  |
|  | (B) Interest payable for the period |  |  |  |  |
|  | u/s 34A |  |  |  |  |
|  |  |  |  |  |  |
| XIII | Tax, interest ,penalty and late fee |  |  |  |  |
|  | paid by challans |  |  |  |  |
| XIV | Tax deducted at source as per |  |  |  |  |
|  | Form 18 furnished |  |  |  |  |
| XV | Total amount of tax, interest, |  |  |  |  |
|  | penalty and late fee paid |  |  |  |  |
| XVI | Sale price and tax thereon under |  |  |  |  |
|  | section 16A [for casual dealers] |  |  |  |  |
| XVII | Purchase price and tax thereon |  |  |  |  |
|  | under section17A [for casual |  |  |  |  |
|  | dealers] |  |  |  |  |
| XVIII | Any other item not specified above |  |  |  |  |
|  | (*specify*) |  |  |  |  |

b) The particulars of your appellant’s / applicant’s disputed amounts of turnover of sales, taxable turnover of purchases, taxable contractual transfer price, etc. and tax, tax credit, interest penalty and late fee are given below:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Sl.No. | Particulars |  | Turnover / TCTP | Tax/tax credit/ |
|  |  |  | (Rs.) | /interest/latefee/penalty in |
|  |  |  |  | dispute (Rs.) |
|  |  |  |  |  |
| I | Turnover of sales on which tax is payable and |  |  |  |
|  | output tax thereon |  |  |  |
| II | Taxable turnover of purchases and output tax |  |  |  |
|  | thereon |  |  |  |
| III | Taxable contractual transfer price and output |  |  |  |
|  | tax thereon |  |  |  |
| IV | Net tax credit allowed u/s 22(17) | |  |  |
| V | Input tax credit accumulated during the period [for EC holders] | | |  |
| VI | Net tax payable / Further unadjusted net tax credit | | |  |
| VII | Interest determined / re-determined u/s 50/51 | |  |  |
| VIII | Late fee payable u/s 32(2) | |  |  |
| IX | Penalty imposed u/s 45(2)/ 46(2) | |  |  |
| X | Tax, interest, penalty, and late fee paid by challans | | |  |
| XI | Tax deducted at source as per Form 18 furnished | |  |  |
| XII | Total amount of tax, interest, penalty and late fee in dispute | | |  |
| XIII | Tax payable under section 16A [*for casual dealers*] | | |  |
| XIV | Tax payable under section 17A [*for casual dealers*] | | |  |
| XV | Any other item not specified above( *specify*)………………… | | |  |

(L) **Par**ticulars in respect of an order, other than an order of provisional assessment or any other assessment, as relevant for the application for \*revision under section 86 / review under section 88 :---

|  |  |  |  |
| --- | --- | --- | --- |
| Particulars | Amount of | Admitted | Disputed |
|  | demand as per | amount (Rs.) | amount (Rs.) |
|  | order(Rs.) |  |  |
| (a) Order imposing penalty under \*section23(4)/ |  |  |  |
| section 25(2)/ section 27E/ section |  |  |  |
| 30C/section30E / section39(4)/ section |  |  |  |
| 40(5)/section65/section77/section 78/ section |  |  |  |
| 79/section 80(5)/section96(1)/ |  |  |  |
| section101(1)/section 117: |  |  |  |
| (b) Order for demand of security under \*section |  |  |  |
| 26/ section 80(3) |  |  |  |

( c) Amount of demand by an order under section/rule…………………………………… ..:

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| (d) | Any other order under section | | | | *State the nature of order [e.g. amendment of RC]* | | | | | |
| ………….of the Act | | | |  |  |  |  |  |  |  |
| (M) | Your \*appellant /applicant has made the following payments in respect of the order referred to in | | | | | | | | | |
| K or L above:--- | | | |  |  |  |  |  |  |  |
| (A) | Before order | | | (B) After order referred to in \*serial K/ serial L above is passed | | | | |  |  |
| referred to in | | | serial K / | [if payment of one type is by more than one challan, mention the total | | | | | |  |
| serial L above is passed | | | | amount and attach separate sheet] | | | |  |  |  |
| Particulars | |  | Amount(Rs.) | Particulars | Amount(Rs.) | Date | Name of | Branch | Challan |  |
|  |  |  |  |  |  |  | Bank |  | No. |  |
| Tax |  |  |  | Tax |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |
| Interest | |  |  | Interest |  |  |  |  |  |  |
| Penalty | |  |  | Penalty |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |
| Late fee | |  |  | Late fee |  |  |  |  |  |  |
|  | |  |  |  |  |  |  |  |  |  |
| Security | |  |  | Security |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

1. Your \* appellant / applicant has collected Rs. ……………………………as tax under the WBVAT Act, 2003 for the period.
2. Being aggrieved by the afore-mentioned order dated …………………..of……………………………..

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| [designation of authority] your \*appellant | | | /applicant begs to prefer this\* appeal /revision/review petition on the | | |  |
| following | grounds:---- | | **GROUNDS** | | |  |
|  |  |  |  |
|  | (Here enter the grounds on which you rely for the purpose of this appeal /revision / review | | | | |  |
|  | petition --- attach separate sheet , if required ) | | | | |  |
| (a) |  | (b) |  | (c) |  |  |

Your \*appellant /applicant , therefore , prays that he may be assessed accordingly or that he may be declared not to be chargeable to tax, penalty, late fee and interest under the Act or that the provisional assessment or any other assessment made may be modified / cancelled and/or remanded to the assessing authority for reassessment or that the order dated……………………..impo sing penalty /demanding security may be set aside and /or that your \*appellant / applicant may be granted such relief or reliefs as may be deemed just and proper.

**Verification**

I, …………………………………………………. The \*appellant / applicant , do hereby declare that all tax ,

interest, late fee and penalty admitted to be due in respect of the order of \*provisional assessment or any

|  |  |  |
| --- | --- | --- |
| other assessment / imposition | | of penalty / demand of security/ any other order against which this petition |
| for \*appeal / revision /review | | is submitted has been paid as shown in 12(B) above, and that what is stated |
| herein | is true to the best of my knowledge and belief. | |
| Place: |  | # Signature………………………. |
| Date: |  | Name of the \*appellant / applicant………………………… |
|  |  | Status………………………… |
| Put √ in appropriate box wherever required. | | |
| *Strike* | *out or remove what is not applicable.* | |

[ # To be signed by the \*appellant / applicant dealer or casual dealer or person or by an agent duly authorized in writing in this behalf.] “