

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

**FORM 83**

**Application for clearance certificate under section 99(1)  
of the West Bengal Value Added Tax, Act, 2003**

[See rule 204 ]

To  
The Assistant Commissioner/Commercial Tax Officer,  
.....Charge/Section.

Sir,

I request that a certificate under sub-section (1) of section 99 of the **West Bengal Value Added Tax, Act, 2003**, be granted to me.

I give below the necessary particulars :

1. Full name and address of the applicant :
2. Name and style of the business in West Bengal in which the applicant is interested as a proprietor/partner/karta etc. together with address and certificate of registration No., if any (a)  
(b)  
(c)  
(d)
3. (i) Last month/quarter/year up to which sales tax returns accompanied with challans showing payment of tax have been furnished :  
(ii) Period up to which last assessment has been made :  
(iii) Balance of tax, penalty and interest not yet paid under,-  
(a) **West Bengal Value Added Tax, Act, 2003**:  
(b) the Central Sales Tax Act, 1956 :  
(iv) Whether the business on which the assessment has been made or for which returns are due has been or is being liquidated/wound up/dissolved/partitioned or declared insolvent, as the case may be :  
(v) Whether sales tax returns are overdue and if so, for which periods with an estimate of the tax payable for such periods and the amount, if any, paid towards such tax :

\*\*4. Particulars if the business is carried on by the applicant as a transferee :

Name & style of the business transferred	Address	Registration Certificate No.	Amount of unpaid sales tax	Mode of transfer
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5. Name and address of branches, if any :

\*\*6. Date of commencement of business :

\*\*7. Particulars of proprietor/partner :

Name	Father's Name Address	Residential Address	Permanent
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\*\*8. Particulars of any other business with which the applicant is connected :

Name of firm	Address	Certificate of	Amount of	Connected
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Registration No.	registration tax of the firm	unpaid sales in the capacity of
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\*\*9. (i). Nature of business (whether manufacture, importer, reseller or contractor);

(ii) Nature of goods dealt in :

(iii) turnover of the business from commencement :

Year/Period	Amount Rs.
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\*\*10. Details of books of accounts maintained :

\*\*11. Whether any tax is payable by him on sales in respect of this business :

\*\*12. Whether the applicant has incurred any liability to pay tax :

[\*\*\*]

I declare that to the best of my knowledge and belief, the information furnished above is correct, complete and is truly stated.

Place :

*Signature of the applicant :*

Date :

*Status :*

**Certificate of clearance**

The particulars set out above are verified and it is certified that the above mentioned applicant –

\*has no liability to pay tax or has not defaulted in furnishing any return together with the receipted challan showing payment of tax payable under the **West Bengal Value Added Tax, Act, 2003**, or the Central Sales Tax Act, 1956.

\*has not defaulted in making payment of tax otherwise payable by, or due from, him under the **West Bengal Value Added Tax, Act, 2003** or the Central Sales Tax Act, 1956, or

\* has made satisfactory provision for securing the payment of tax by furnishing bank guarantee in favour of the Commissioner, or by ..... (specify details of security, if any) .....

Place : .....  
*Signature of Assistant  
Commissioner/ Sales Tax Officer*

Date : ..... \*Charge/Section

- Note-1. The applicant should be signed by the proprietor of the business, or in the case of a firm, by one of its particulars or in the case of a business of a Hindu undivided family, by the *karta* of the family, or in the case of a company incorporated under the Companies Act, 1956, by a Director or Principal officer thereof; or in the case of Government, by a duly authorised officer; or in the case of any other association of individuals, by the Principal officer managing the business.
2. The items marked with \*\*need not be filled in by a dealer who is registered under the **West Bengal Value Added Tax, Act, 2003** or the Central Sales Tax Act, 1956.