

THE WEST BENGAL SALES TAX RULES,1995
FORM 26

**Certificate of deduction from payment for execution of works contract under
section 38(3) of the West Bengal Sales Tax Act, 1994.**

[See rule 170]

Serial No. _____

This is to certify that a sum of Rs. _____ (in figures)
(Rupees _____ (in words) has been
deducted from the payment made to _____ (name of dealer) of
_____ (address)1[holding certificate of
registration NO (item) _____] against
his bill No. _____ dated _____ for
Rs. _____ (in words) drawn on _____ (date)
for execution by him of the works contract, details of which are given below.

The sum so deducted has been deposited by the undersigned in accordance
with rule 2 [169(1) into the *Government Treasury at _____ /
Reserve Bank of India at Calcutta on _____ (date) under challan NO. _____
dated _____ for Rs. _____ (in figures) (Rupees) _____
_____ (in words).

3[In accordance with the provisions of rule 169(6), the sum so deducted has been
incorporated in the monthly divisional account statement and the same has been sent
to Accountant General, West Bengal, for transfer of the sum to the account under the
head of account 0040-00-102 Sales Tax by the undersigned on _____ (date)
vide memo. No. _____
dated _____, for Rs. _____ (in figures)
(Rupees _____) (in words)]

Details of the works contract

| Name of the contractee | Description | Gross Value | Period of execution of works contract for which payment is made |
|------------------------|-------------|-------------|---|
|------------------------|-------------|-------------|---|

Seal _____
Date _____

Signature _____
Name and designation
of the person signing
the certificate _____

*Copy forwarded to the Commissioner, Commercial Tax, West Bengal, for necessary action.

Seal _____
Date _____

Signature _____
Name and designation _____

* Strike out whichever is not applicable.

1. Inserted by Notification No 1491-F.T dt. 17.6.96 w.e.f. 1.7.96

2. Substituted for “ 169(1)/169(6) by w.e.f. 1.7.96, *ibid*. Prior to this in the original rule for rule 169(6), rule * 169(1)/169(6) was substituted by Notification No. 2512-F.T. dt. 29.8.95 w.e.f. 1.5.95.

3. Paragraph ended w.e.f. 1.7.96, *ibid*