

**E-FILING
OF
RETURN
FOR
VAT

USER

MANUAL**

Online Filing of Returns

Thanks for accessing the website of the Directorate of Commercial Taxes, West Bengal.

Now the dealers registered under the West Bengal Value Added Tax Act, 2003 can file their VAT returns ONLINE through a secured facility provided on this website. However, initially this facility is available only to the Registered Dealers who have been selected for the purpose. Letters have been issued / will be issued individually to all such selected dealers intimating such selection. Charge-wise lists of the selected dealers have also been displayed in this website in phases.

To file returns on-line, a selected dealer is required to deposit his tax within the time frame prescribed under the Act/ Rules in the usual method or by way of on-line payment electronically which system has been introduced from May 2008 through the State Bank of India, the Central Bank of India and certain other nationalized Banks.

Finally all dealers eligible to file electronic returns will have to obtain Digital Signature from the competent certifying authority. However, initially since Digital Signatures are not readily available, the selected dealers can submit online returns without Digital Signature. In such case, the dealers will be required to send a follow-up Signed Copy of the return. The dealer need not put in efforts again for preparing a signed copy. He may just take a print out of the online return, append his signature on it and simply mail the same to the concerned Assessing Authority.

As soon as the dealer's signed copy is received in the Corporate Division / Charge Office, the Commercial Taxes Directorate will validate the relevant record submitted by the dealer online. Thus the dealers do not need to stand in long queues only to catch up with the deadline of the quarter, as the date of submission of the online Return will be accepted for the purpose of limitation, if the signed copy of Return follows up within 15th of the month next to the month in which the return is due. It is to be ensured that the signed copy of the return for quarter ending 31.03.2008 reaches the Corporate Division/ Charge Office within 15th May, 2008 in the foresaid manner. If the signed copy reaches after 15th, then the date of receipt of the same will be treated as the date of submission of the online return.

If you are a selected dealer and file your return online, that will not only save your valuable time, but also will ensure that correct data are fed in the Directorate's computerised database of returns.

So please go ahead and simply log in and file your return following the instructions laid down.

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Purpose :

This User Manual explains the steps for e-Filing of VAT Returns at the Directorate's website.

Definition, Acronyms & Abbreviations :

DCT	Directorate of Commercial Taxes
ICT	Information and Communication Technology
VAT	Value Added Tax
CST	Central Sales Tax
TIN	Taxpayer's Identification Number
PC	Personal Computer

Procedures and Guidelines for e-Filing of Return

1) Who can file a return online?

Any dealer who is registered under VAT Act 2003 and selected for the purpose, can file VAT Return online.

2) How to create your Login account so as to access online e-Filing of Return System ?

Each dealer selected by the Directorate of Commercial Taxes has been provided with User-id and Password in the letter send by the Directorate to his business address, by post. A list of dealers selected for e-filing of VAT Returns is available in the website of the Directorate.

If the above - mentioned letter is not received by a selected dealer, he may contact the help-desk of the Directorate (Room No. 310 in the 3rd. floor of the main building at Beliaghata, Kolkata or call 2251-6784, Extn. 257).

Pre-requisite for e-filing of Return

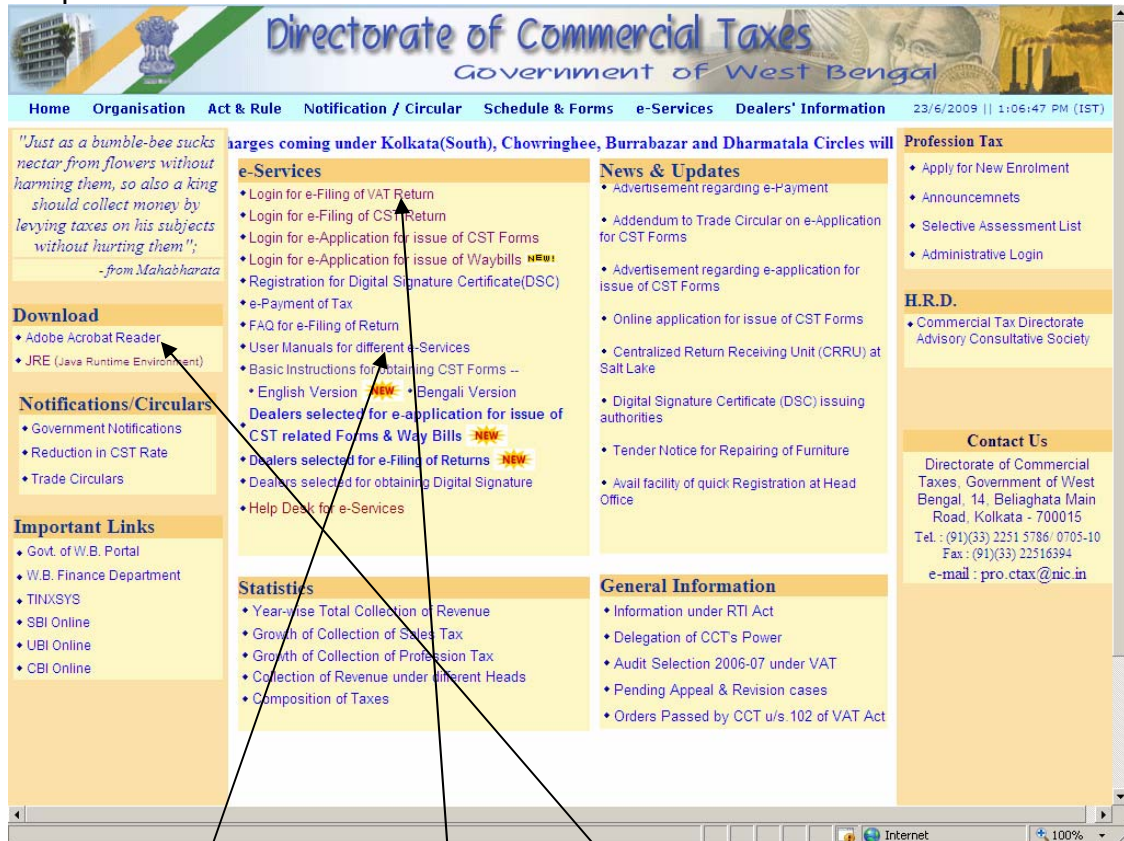
1. A dealer who has been selected and has been provided with User-id and Password from the Directorate of Commercial Taxes, can file his return electronically. Without getting User-id and Password, no dealer can file electronic return.
2. Please remember that the Password must be changed when you log in for the first time.
3. You can file electronic return using 'Download/ Upload Return Filing' method. For that you must have client software that can accept the data for e-Filing of return and later upload it to the XML version. The Client Software for e-Filing can be downloaded from e-Filing portal of the Directorate of Commercial Taxes after authentication using User-id and Password.
4. Client computer must have the following components installed :-
 - > Windows-XP / Windows 2000
 - > Internet Explorer v6.0 and above additionally for 'Upload / Download Return Filing' facility
 - > Acrobat Reader 8.1 or above which can be downloaded free of cost from the website link
<http://www.adobe.com/products/acrobat/readstep2.html>
 - > If You don't have JRE 1.6 or Later then click the following link to
<http://www.java.com/en/download/index.jsp>

Steps for filing of Electronic Return in Download/ Upload method

Step-1

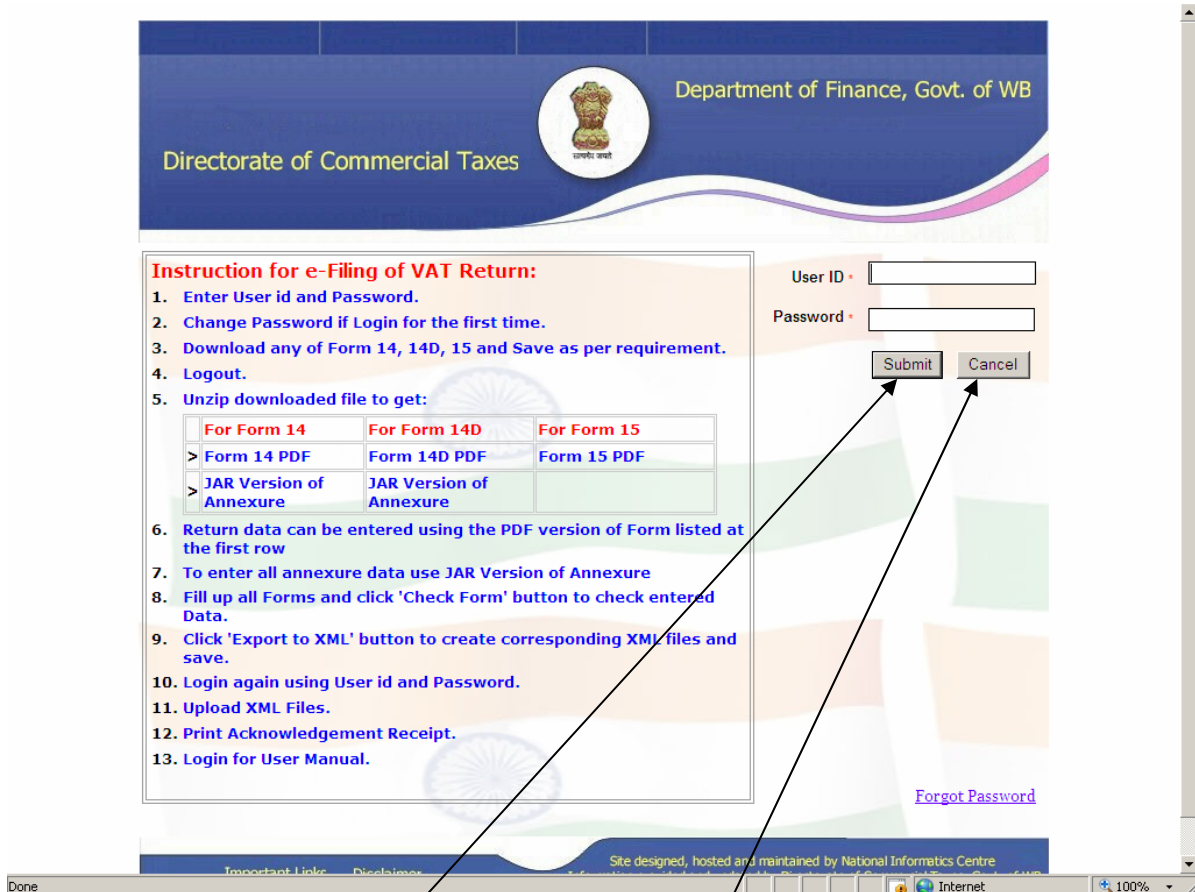
Visit Website

Visit the Directorate's website: www.wbcomtax.gov.in. Below is the front page of the portal.



If you do not have the 8.1 version of the Acrobat Reader you may first download the same by clicking at the link '*Download Acrobat Reader*' and install in your PC. You may next download the user manual by clicking at the link '*User Manual for eFiling of Return*' and save it in your desktop; preferably get a print of it to help you go ahead.

You may now click '*Login for eFiling of VAT return*'. The following screen will be displayed on clicking this link.

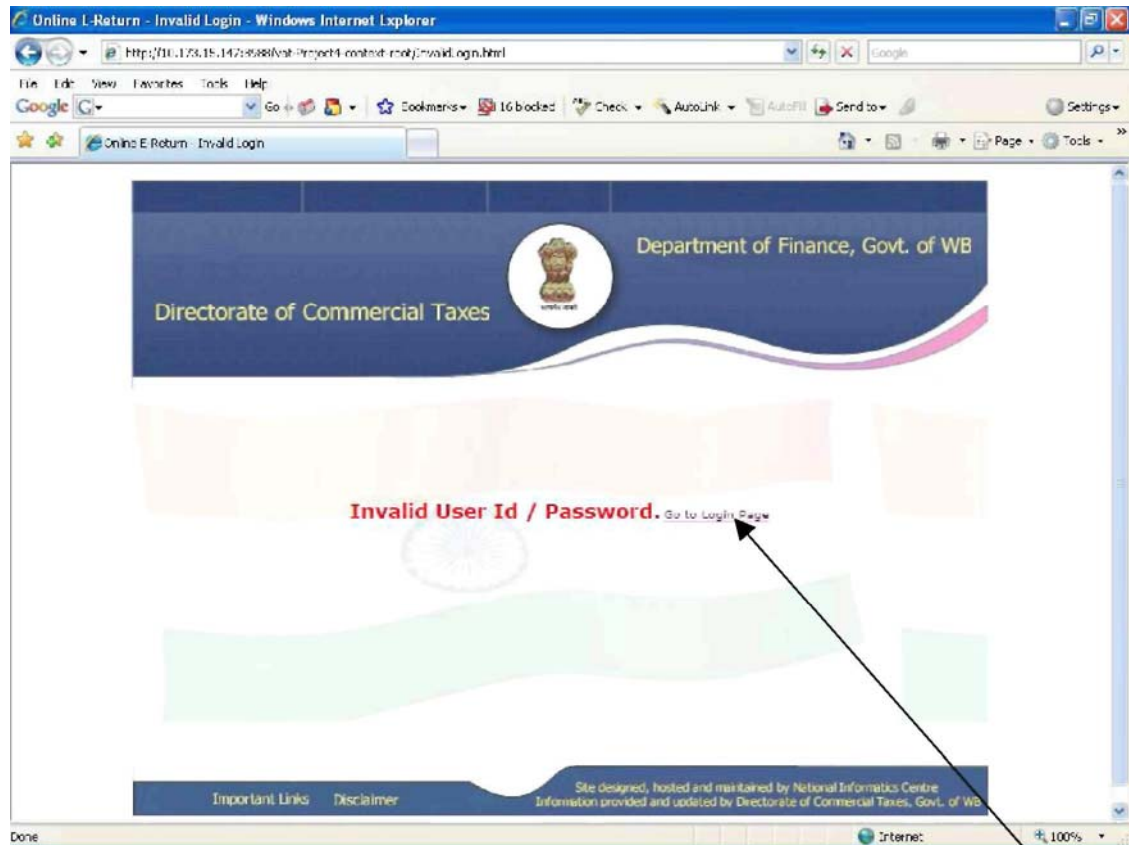


Step-2

User Authentication

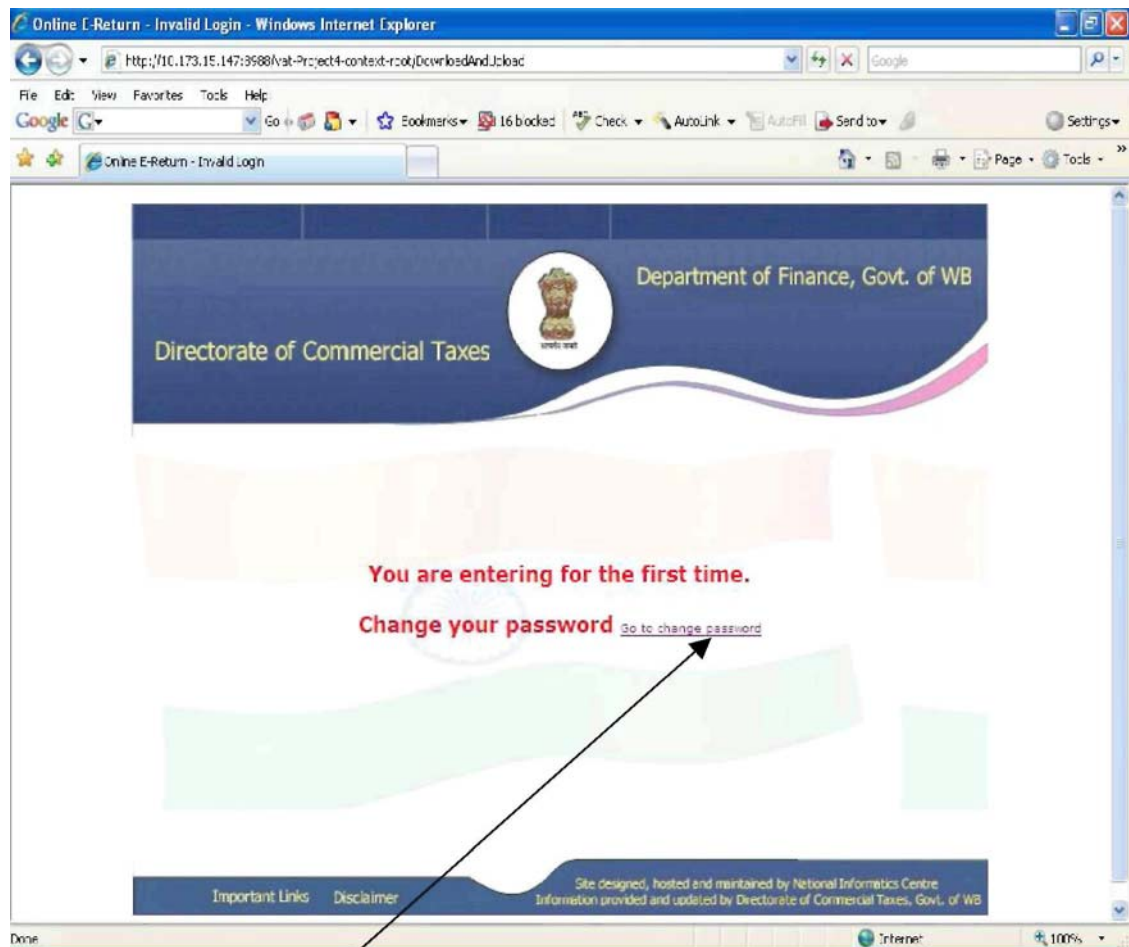
This is the second page of the portal for electronic filing of return. You have to enter the User-id and Password which have been provided by the Directorate of Commercial Taxes. If you commit any mistake in doing so, you may re-enter those on clicking the 'Cancel' button. You will have to click on the 'Submit' button for user authentication by the server.

If the User-id and Password are incorrect, then the following screen will be displayed.



At this stage, you will have to go to the earlier page on clicking the 'Go to Login Page' as displayed on the screen and try again with the user-id and password provided.

If you are entering for the first time, on successful authentication, you will be prompted to change the Password, as shown in the following screen.



Click on 'Go to change password'. The following screen will be displayed on doing so.

Step-2

Change Password

The screenshot shows a web browser window titled "Online E-return - Login - Windows Internet Explorer". The address bar displays "http://10.173.15.147:8088/vst/Project1/control/mojchangePass.jsp". The page header includes the logo of the Government of West Bengal and the text "Department of Finance, Govt. of WB" and "Directorate of Commercial Taxes". The main heading is "Change Your Password". The form contains the following fields and controls:

- User ID *
- Old Password *
- New Password *
- Re-enter Password *
- Select a Hint Question * (Dropdown menu: Your Bath Place)
- Hint Answer *
- E mail Id *
- Submit button
- Cancel button

At the bottom of the form, there is a red asterisk and the text "(* Mandatory Entry)".

In the screen shown above, you will enter User-id and the Password given by the Directorate of Commercial Taxes for the first time. Next, new password, as per your choice, has to be entered the area provided. Password must be of 8 characters and a combination of alphabets, numbers and special characters. Special character is to selected from the list – "@", "!", "<", ">", "*", "\$", "+", "~" except at first and last position of password.

Example of password composition - ab1cT*x4

You will re-enter the new password and confirm the new password entered. You have to select a hint question and enter answer to that in the box provided. This hint answer has to be provided by you for authentication if you ever forget the Password. You will also have to enter an email id for further communication.

On 'Submit', the system displays the message after storing the new password. 'Cancel' button will reset all data entered. Henceforth you will have to access only with new password. You may change the Password at will at any periodic interval.

Forgetting Password

In case you forget the Password, you have to click on link '*Forgot Password*' in Login page and the screen shown below will appear. You will enter the answer to the hint question (question to authenticate user) selected at the time of '*Change Password*,' and click '*Submit*'. If answer to the hint question is correct, you will receive a Password from Directorate of Commercial Taxes in your email-id. You should again change Password after receiving the same.

The screenshot shows a web browser window with the following content:

- Browser title: Input Answer for to get change password - Windows Internet Explorer
- Address bar: http://10.151.32.166:8988/vat-Project4-context/voot/indpass
- Page title: Input Answer for to get change password
- Header: Department of Finance, Govt. of WB, Directorate of Commercial Taxes
- Form title: Input Answer of your hint question to get changed Password
- Form fields:
 - User Id: JA/G5657
 - Hint Question: Day of Commencement of Business
 - Your Answer: [Empty text box]
- Submit button
- Footer: Important Links, Disclaimer, Site designed, hosted and maintained by National Informatics Centre, Information provided and updated by Directorate of Commercial Taxes, Govt. of WB

Note – 'Forgot Password' facility is provided to you if you have changed your Password after first entry as hint answer and email-id has been provided for sending the newly generated Password.

Step-4**User Authentication with new password**

You have to logout and enter the User-id and new Password as given by you in Change Password screen. If you commit any mistake in doing so, you may re-enter those on clicking the '*Cancel*' button. You have to click on the '*Submit*' button for user authentication by the server.

If the User-id and Password are incorrect, then the error screen will be displayed. After successful authentication following screen will be displayed.

Change Password Logout

Department of Finance, Govt. of WB

Directorate of Commercial Taxes

VAT RC Number : 192002

Address: 16, CALCUTTA, District : KOLKATA, State : WEST BENGAL

VAT Return Form 14

VAT Return Form 14D

VAT Return Form 15

User Requirements

1. Internet Explorer 6.0 or Later.
2. Acrobat Reader 8.1.
3. Download JRE

[Print Acknowledgement Slip](#)

If You don't have Internet Explorer then click the following link to [Download Internet Explorer 6.0](#)

You don't have Acrobat Reader 8.1 then click the following link to [Download Acrobat Reader 8.1](#)

If You don't have JRE 1.6 or Later then click the following link to [Download JRE 1.6](#)

Important Links Disclaimer

Site designed, hosted and maintained by National Informatics Centre
Information provided and updated by Directorate of Commercial Taxes, Govt. of WB

Done Internet 100%

For Dealers filing VAT Return Form 14, he has to click to open the section to Download Forms and User Manual Links and Upload XML Link. The Page will be as follows.

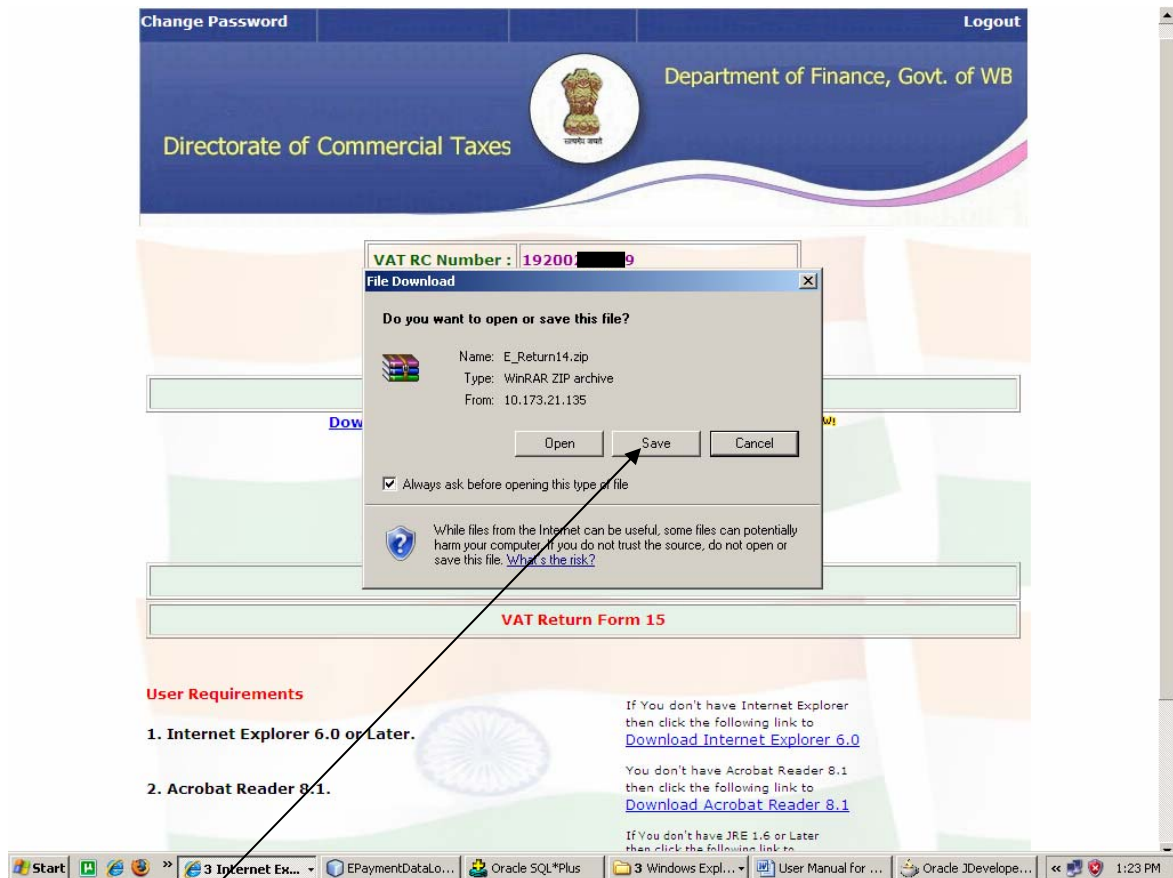


Step-5

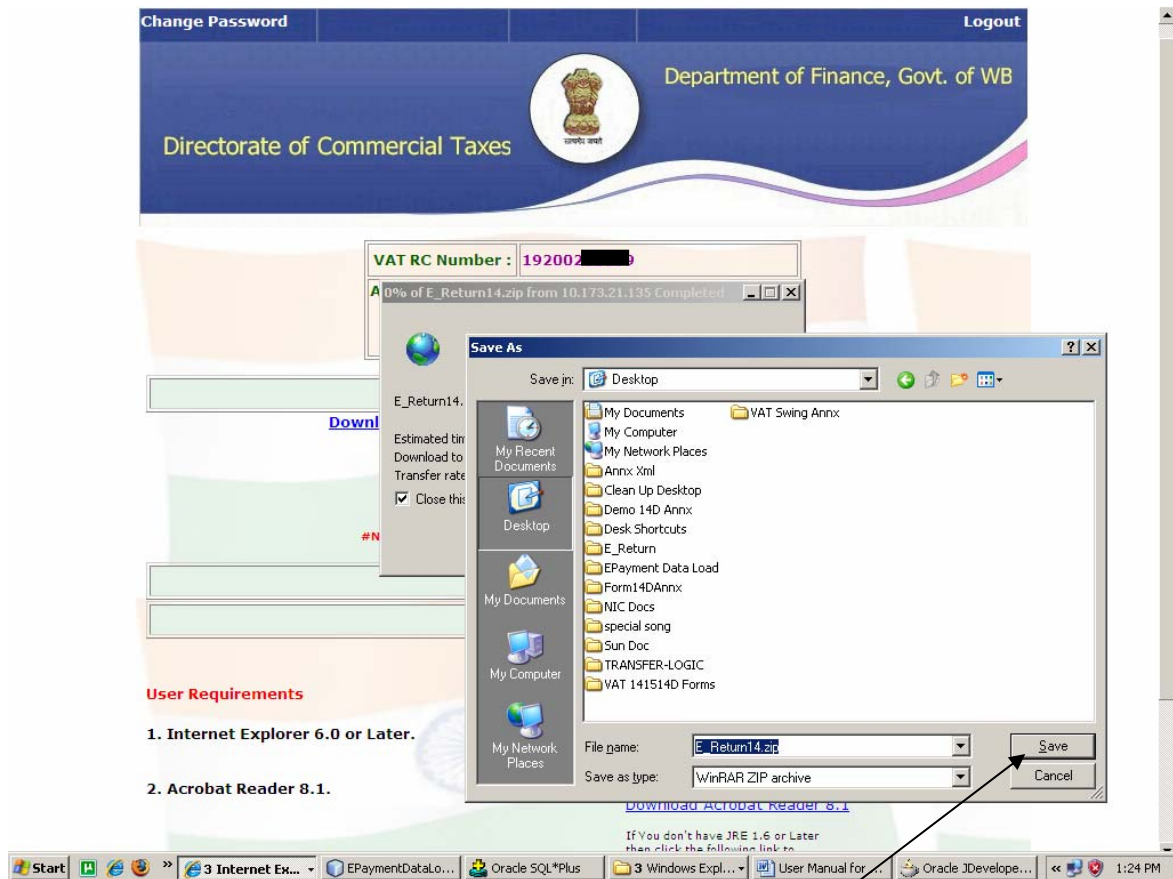
Download PDF files

You have to click on 'Download PDF version of Form 14 to File Return' link (as shown in the screen) to download the zip file viz. **E_Return14.zip**. This zip

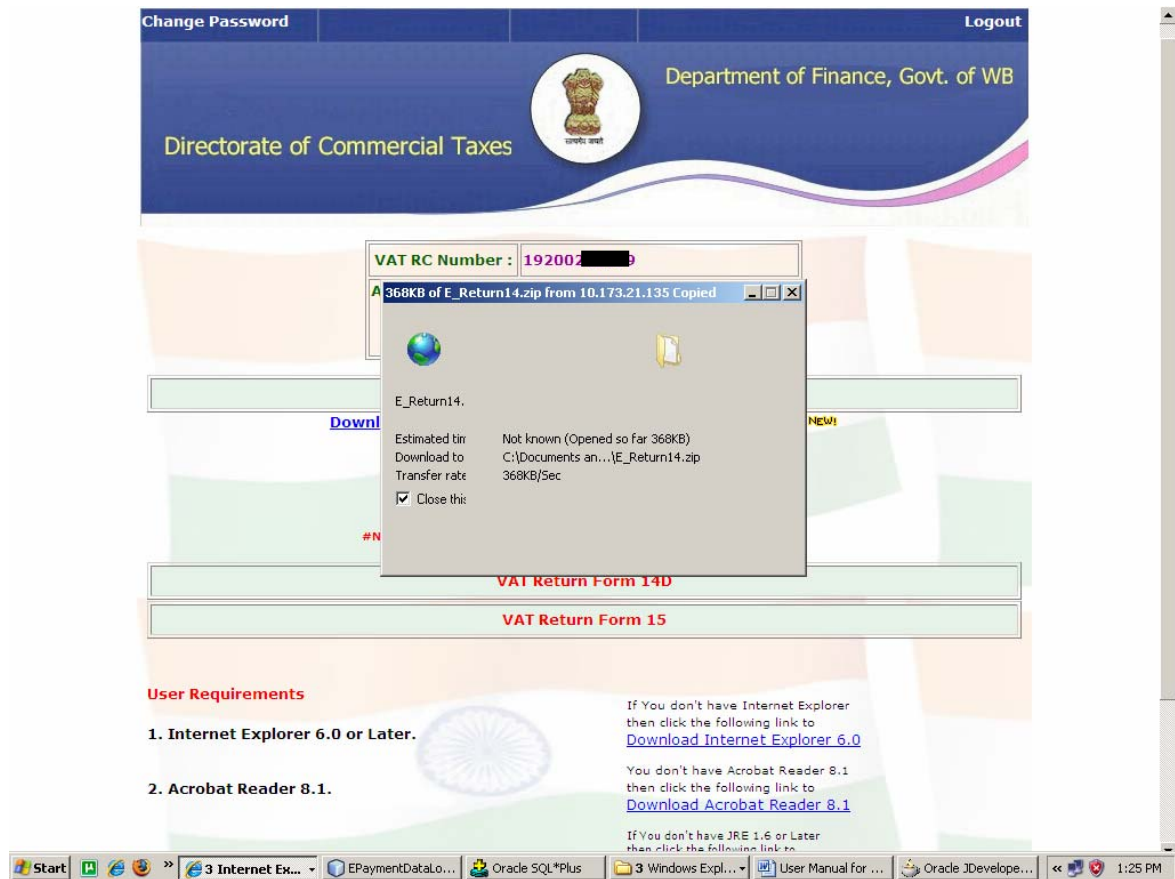
file contains the blank PDF files of 'Form 14 ' and a JAR file in 'Form14Annexure' folder containing 'Annexure B Part I', 'Annexure B Part II', 'Annexure B Part III', to be filled up by you for the purpose of filing return electronically. On clicking this link, the next screen will appear as:



You are prompted to save the zip file. To do so, you will have to click on the 'Save' button on the dialogue box prompting the message. On clicking the 'Save' button, the next screen will appear as follows:



You will have to choose a directory where the zip file will be saved in your computer. To do so, you have to click on the 'Save' button. On clicking, the next screen will appear as:



Step-6

Enter Return Form data

After download is complete, you may disconnect internet and you have to unzip the downloaded zip file. You will get 1 pdf file and a folder containing a Jar file for Annexure B Part1, Part2 and Part3 after unzip.

These files are as follows:

1. E_Return_14.pdf file representing the blank 'Form 14' including 'Part-A', 'Part-AA', 'Part-B' and 'Part-C' along with annexure 'A', 'D', 'F' and 'Part-IV' of annexure 'B'. This file has 14 pages.

In the folder viz. 'Form14Annexure' dealer will find a jar file and three folders. Dealer is requested not to delete or change any of the files or folders. Dealer has to double click the jar file to find the Annexure B Part1, Part2 and Part3. He can navigate to any Annexure using the radio buttons.

- > 'Annexure B Part-(I)' viz. Details of purchases effected by dealer in excess of rupees fifty thousand from registered / unregistered dealers within West Bengal during return period.'
- > 'Annexure B Part-(II) viz. Details of sales effected by dealer in excess of rupees fifty thousand to registered dealers within West Bengal during return period.'

> ‘Annexure B Part-(III) viz. Details of sales effected by dealer in excess of rupees fifty thousand to unregistered dealers within West Bengal during return period.’

First screen of ‘Form 14’ pdf file is shown below.

For further instructions refer to section ‘Guidelines for filling of VAT eReturn’

THE WEST BENGAL VALUE ADDED TAX RULES, 2005 Page 1 of 14

FORM - 14 IMPACT v2.2
 [See sub rule (1) of rule 34]

For dealers not enjoying deferment or tax holiday or remission of tax u/s 118, and not paying tax at compounding rate under sub-section (3), or sub-section (3A), or sub-section (3B) of section 16 or sub-section (4) of section 18.

RETURN PERIOD New Return Revised Return

DD/MM/YYYY

From:

To:

REGISTRATION NUMBER

Trade Name

Part A
Purchases of goods exempt for direct use in business from dealers in West Bengal against tax invoices and determination of L.T.C.
Amount Rs. (A) L.T.C. CLAIMED Rs. (B)
To be rounded off to the Nearest Rupee

1. Purchase of goods exempt from tax	0.00	Nil
1a. Purchases of goods in NEGATIVE LIST appended to Sec. 22	0.00	Nil
2. Purchase of M.R.P. goods u/s 16(4)	0.00	Nil
3. Purchases of goods taxable at the rate of 1%	0.00	0.00
4. Purchases of goods taxable at the rate of 4%	0.00	0.00
5. Purchases of goods taxable at the rate of 12.5%	0.00	0.00
6. Purchases of goods taxable at the rate of <input type="text"/> %	0.00	0.00
7. Purchases from dealers paying tax at compound rate	0.00	Nil
8. Purchases of capital goods taxable at the rate of 4% see note 4	0.00	0.00
8a. Purchases of capital goods taxable at the rate of 12.5% see note 4	0.00	0.00
8X. Adjustment, if any, in respect of L.T.C. shown in column B (+/-)		0.00
9. Total Purchase from Registered Dealer	0.00	0.00
9a. Purchase from Unregistered Dealer	0.00	Nil
9b. Total Purchase from Registered & Unregistered Dealer	0.00	

Purchases of goods in West Bengal on which purchase tax is payable u/s 11 or/and u/s 12.
Amount of Purchase (Rs.) (A) Purchase tax payable (Rs.) (B)
To be rounded off to the Nearest Rupee

10. Purchases of raw jute (Shipper of jute only will pay tax u/s 11)	0.00	0.00
11. Purchases of goods taxable at the rate of 1%	0.00	0.00
12. Purchases of goods taxable at the rate of 4%	0.00	0.00
13. Purchases of goods taxable at the rate of 12.5 %	0.00	0.00
14. Purchases of goods taxable at the rate of <input type="text"/> %	0.00	0.00
15. Total	0.00	0.00

Note1 – Check the version of the VAT Forms. It should be ‘IMPACT v2.2’

Note2 - For navigation i.e. moving from one field to another, you should use the **Tab button only**.

Note3 - You have to enter data in all forms and annexures. If the annexure is not applicable, then you have to fill up return period and Registration Number and click on ‘Check Form’ and then click on ‘Export to xml’ button to generate .xml file.

Step-7

Check Form data

After entering data in all the fields in each of the pdf forms, you have to click on the 'Check Form' button as shown in the figure to uncover any error still not tracked. If any error exists, then it will be displayed with appropriate message.

IMPACT v2.2 Page 13 of 14

ANNEXURE - F
Annexure to return to be filled where input tax credit is to be reversed.

From :
 To :

REGISTRATION NUMBER

--	--	--	--	--	--	--	--	--	--

Method adopted for Calculation of Reverse Credit (Indicate which method has been adopted) :
Please tick

*Self-Accounting (i.e. ascertainable from the books of accounts)	<input type="checkbox"/>	Formula as given in rule 23(4)	<input checked="" type="checkbox"/>
--	--------------------------	--------------------------------	-------------------------------------

Calculation of Reverse Credit using formula as given in rule 23(4)

		Stock Transfer I	Exempt Sale II	Goods lost, damaged, etc. III	Others IV	Total (I+II+III+ IV)
1. Reverse Credit (Rs.)	Starting from 1st day of the Accounting year to last day of the month when occasion of reverse credit arises	0.00	0.00	0.00	0.00	0.00
	2. Input tax credit reversed in earlier periods	0.00	0.00	0.00	0.00	0.00
	Tax period	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
3, Reverse credit for the tax period (1-2)		0.00	0.00	0.00	0.00	0.00

I declare that the information given in this return is correct and complete.

Date(dd/mm/yyyy)

Signature

Check Form
Edit
Export to Xml

Step-8

Create xml data file

IMPACT v2.2 Page 13 of 14

ANNEXURE - F
Annexure to return to be filed where input tax credit is to be reversed.

From :

To :

REGISTRATION NUMBER

1	2	1	2	1	2	1	2	1	2	1
---	---	---	---	---	---	---	---	---	---	---

Method adopted for Calculation of Reverse Credit (Indicate which method has been adopted) :
Please tick

*Self-Accounting (i.e. ascertainable from the books of accounts)	<input type="checkbox"/>	Formula as given in rule 23(4)	<input checked="" type="checkbox"/>
--	--------------------------	--------------------------------	-------------------------------------

Calculation of Reverse Credit using formula as given in rule 23(4)

		Stock Transfer I	Exempt Sale II	Goods lost, damaged, etc. III	Others IV	Total (I+II+III+ IV)
1. Reverse Credit (Rs.)	Starting from 1st day of the Accounting year to last day of the month when occasion of reverse credit arises	0.00	0.00	0.00	0.00	0.00
2. Input tax credit reversed in earlier periods	Tax period	0.00	0.00	0.00	0.00	0.00
	<input style="width: 80%;" type="text"/>	0.00	0.00	0.00	0.00	0.00
	<input style="width: 80%;" type="text"/>	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00
3. Reverse credit for the tax period (1-2)		0.00	0.00	0.00	0.00	0.00

I declare that the information given in this return is correct and complete.

Date(dd/mm/yyyy)
Signature

Check Form
Edit
Export to Xml

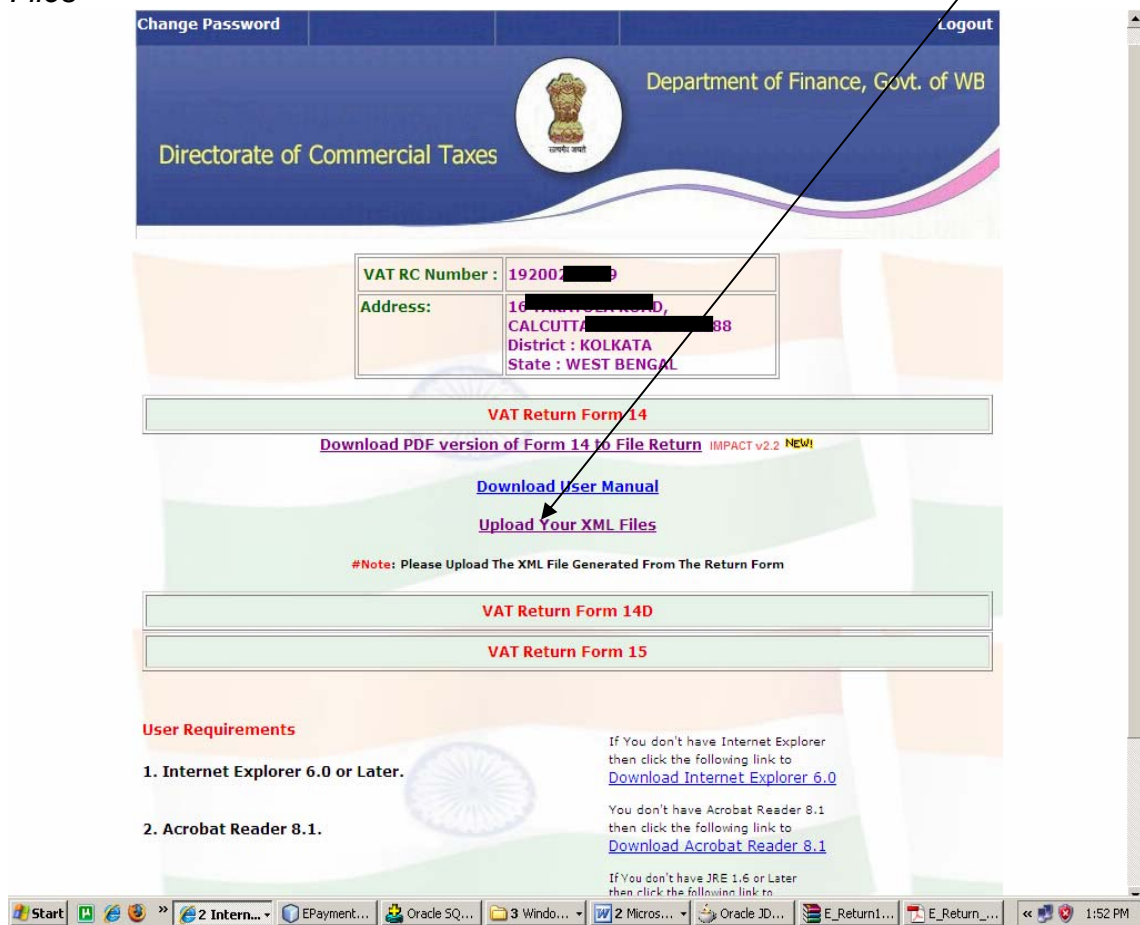
If there is no error, then 'Check Form' will be disabled and 'Export to XML' button and 'Edit' button will be enabled. If you want to edit the data, Click on 'Edit' button and modify the data or else click 'Export to XML' button to generate the .xml file to be uploaded. You will be prompted to save it in your computer by giving filename of xml type in a directory of your choice. For each pdf, one xml file has to be saved for uploading. If there is no data corresponding to annexures, you have to generate xml file from corresponding pdf form after entering his TIN No., From Date and To Date .

Note - For ease of understanding and correlating, same names as in pdf may be used for xml files.

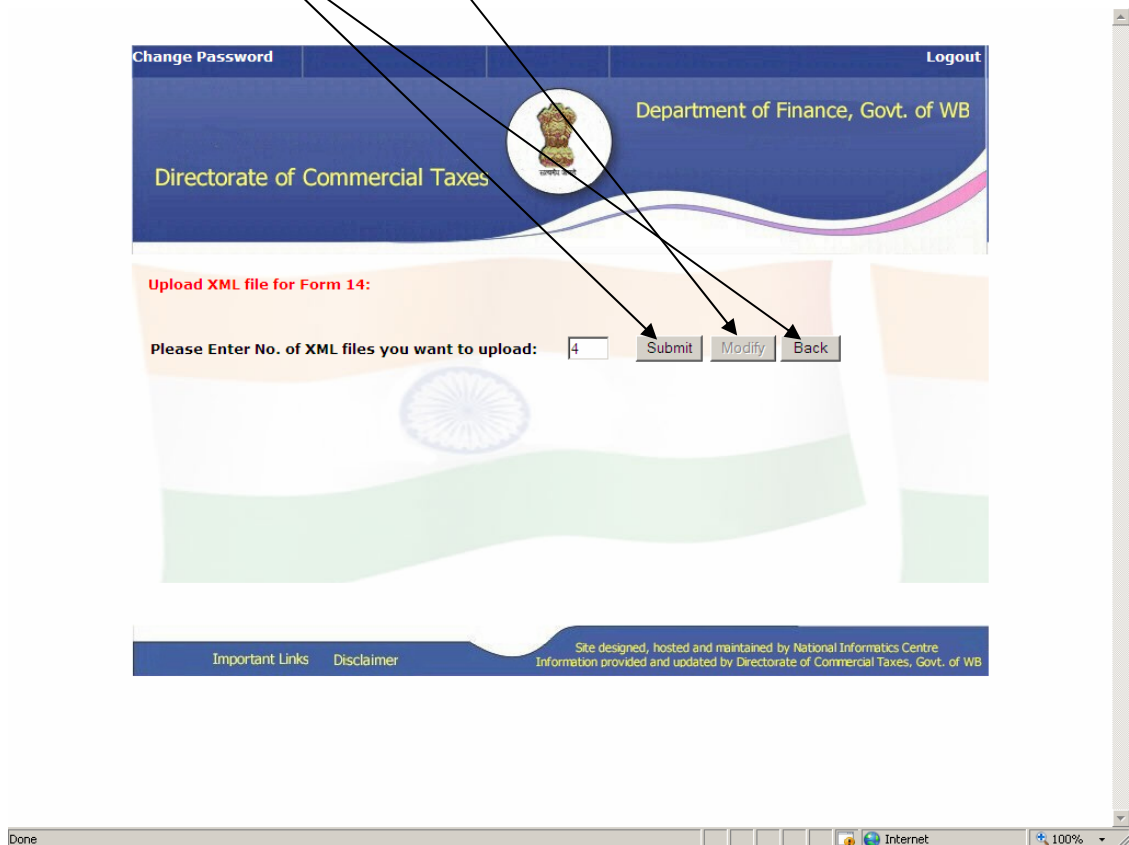
Step-9

Upload xml data file

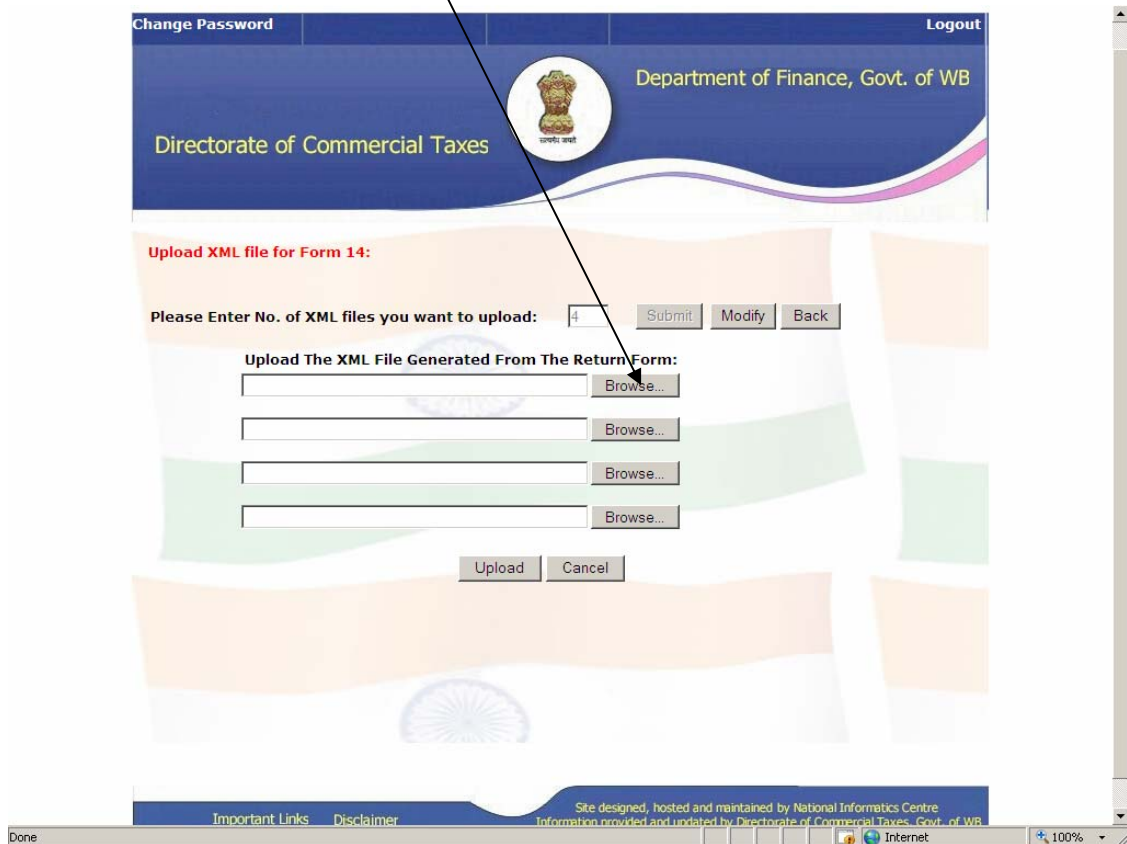
To Upload xml files, you have to connect to the portal and enter your User-id and Password. After successful authentication, next screen as shown in the figure will appear. You have to click on the link showing 'Upload Your XML Files'



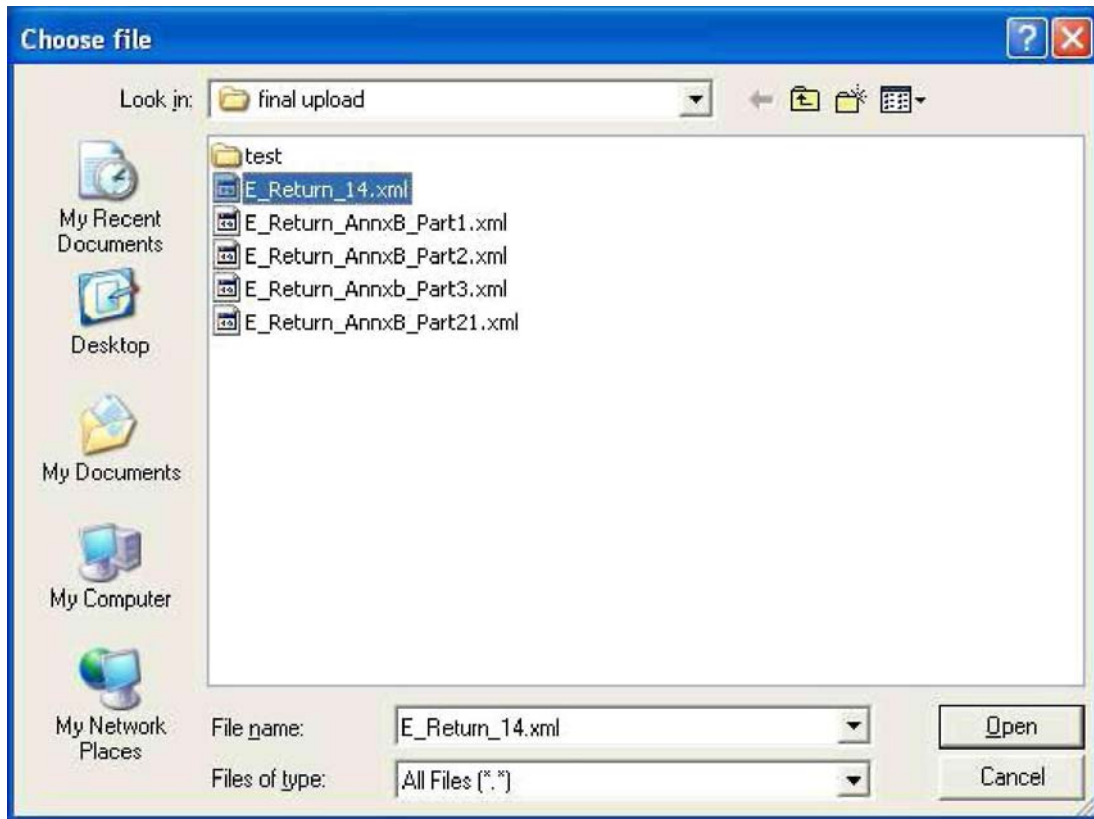
Next screen as show in figure below will appear. You have to input the total number of files to be uploaded in figure as shown in the screen below. On clicking 'Submit' button, you will get as many spaces to upload the files as declared. You can click 'Modify' button to change the declared number of files. On Clicking the 'Back' button user will be redirected to the previous page.



You have to click on '*Browse*' button to select the xml files, stored in your PC, to be uploaded.



You will select the file to be uploaded by moving to the folder where you have stored the file in your own PC.



Similarly, three annexure files may be uploaded.

If you use the same name for two files, then while uploading, a message will appear as shown in figure below.

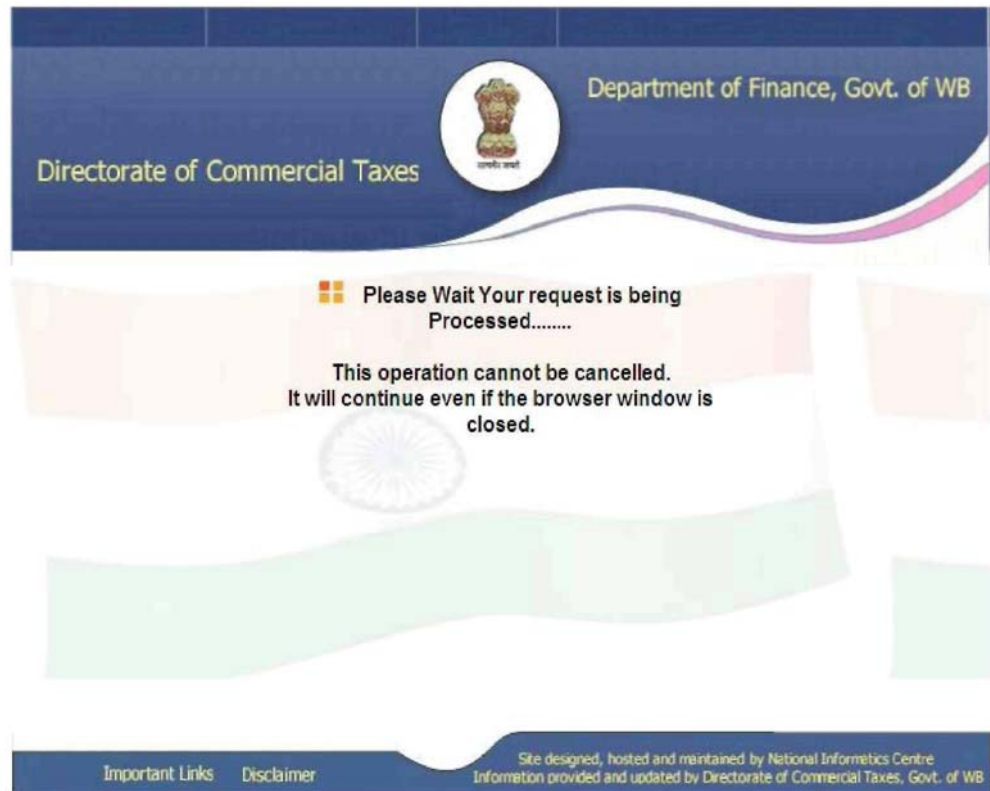


The screenshot shows a web interface for the Directorate of Commercial Taxes, Government of West Bengal. At the top, there are links for 'Change Password' and 'Logout'. The header includes the department name and the state emblem. The main content area contains a form for uploading XML files. It starts with a prompt: 'Please Enter No. of XML files you want to upload:' followed by a text input field containing the number '4', and 'Submit' and 'Modify' buttons. Below this is the instruction 'Upload The XML File Generated From The Return Form:'. There are four 'Browse...' buttons, each with a file path: 'C:\Documents and Settings\USER\Desktop\IMPACT'. At the bottom of the form are 'Upload' and 'Back' buttons. The footer contains 'Important Links', 'Disclaimer', and a note: 'Site designed, hosted and maintained by National Informatics Centre. Information provided and updated by Directorate of Commercial Taxes, Govt. of WB'.

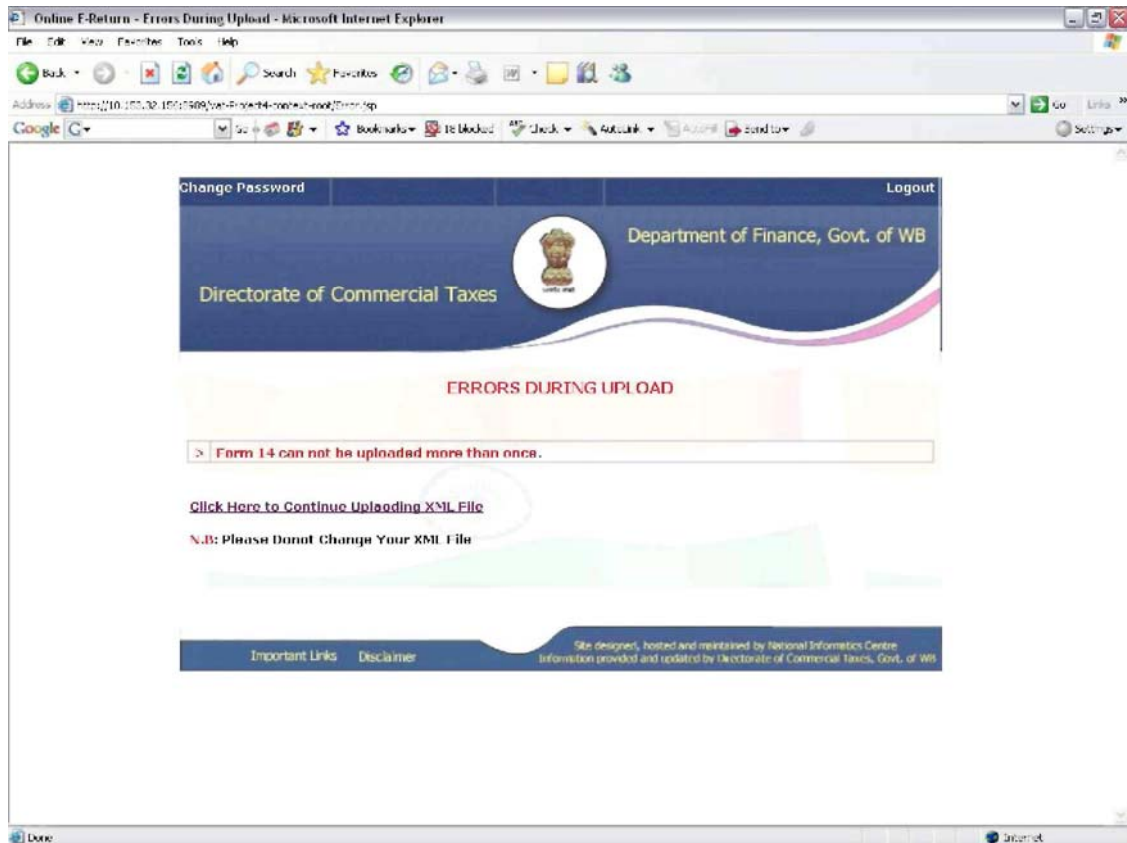
Step -10

Check for errors and print acknowledgement

At this time, server side error checking will be performed as shown in the figure below.



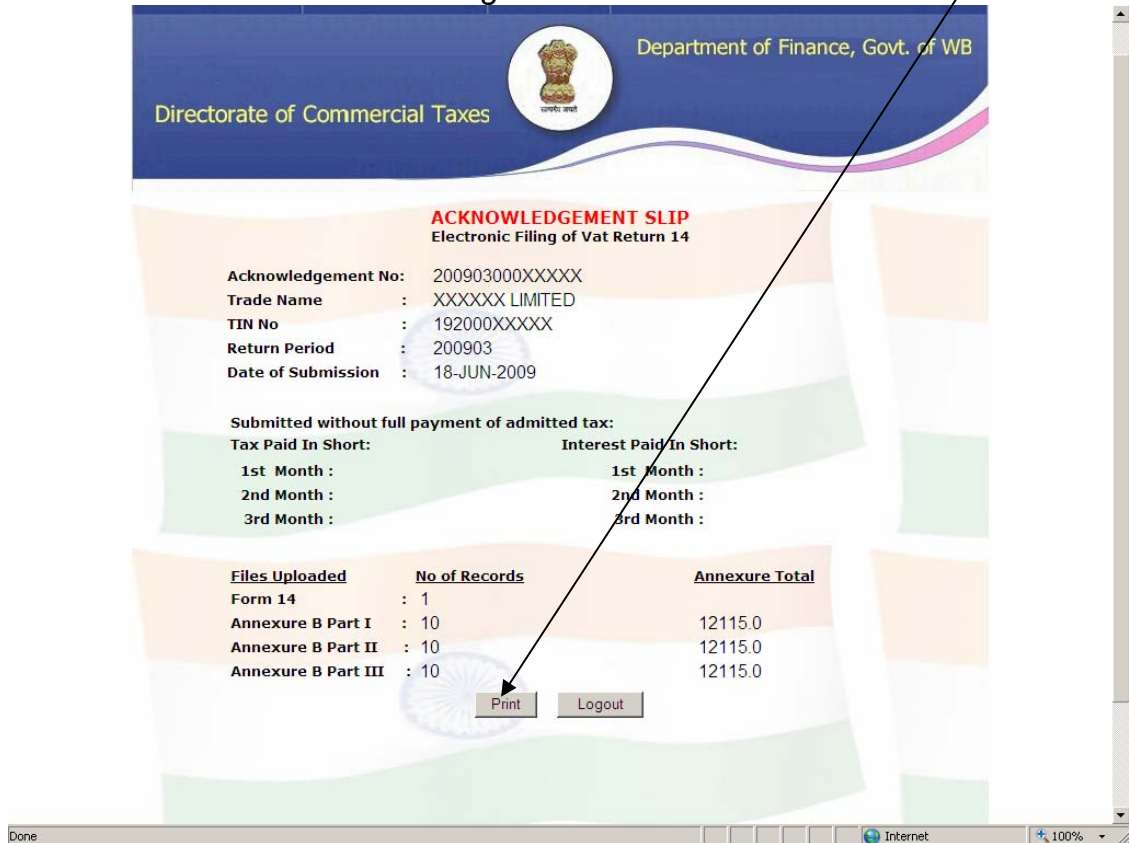
If any error is found, then that will be displayed accordingly as shown in the figure below.



Errors are self explanatory. If the error is due to duplicate uploading, you will have to upload the files correctly.

If the errors are found in the data entered in the pdf files, such errors have to be rectified and xml files will have to be created and uploaded again.

On successful uploading of files, you will be informed with an acknowledgement slip as shown in the figure. You should take a print (by clicking on 'Print' button) of it for future reference before 'logout'.



Annexure B Part III:

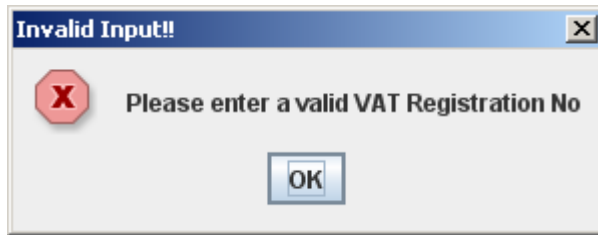
To navigate through the Annexure B Part I, Part II and Part III use the Radio Buttons

Click 'File' menu to get a drop down menu with the following items.

- To create a new file click on 'New'
- To open a saved XML file generated from this application click on 'Open'
- To save a new file click on 'Save' or 'Save As'
- To import an Excel sheet click on 'Import from XLS'
- To exit from this application click on 'Exit'

To add more rows as per need click the 'Add Row' button. Against each click one row will be added. After filling up the forms user has to click the 'Export To XML' button or 'Save' or 'Save As' options to save the file. The file will be saved in an XML format. You can get a print out of the data he has entered clicking the 'Print Page' button. If there is any invalid entry or mandatory fields left blank you will be prompted with a message box.

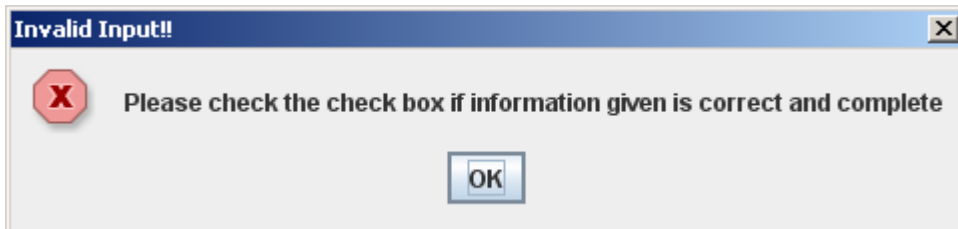
Error Messages in VAT Annexure:



You need to enter a valid 11 digit VAT Rc No.

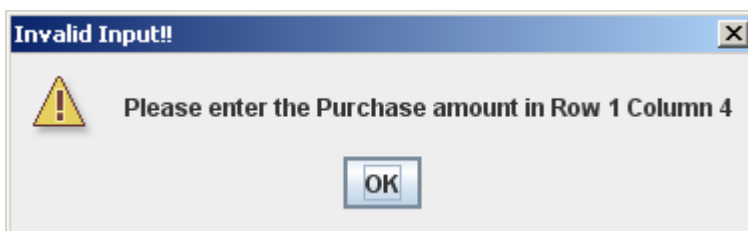
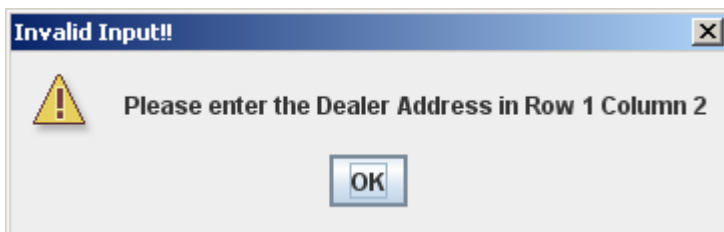


You need to select 'From Date' and 'To Date' for which he is filing return.



You need to check the check box which signifies that the information he has entered is correct and complete.

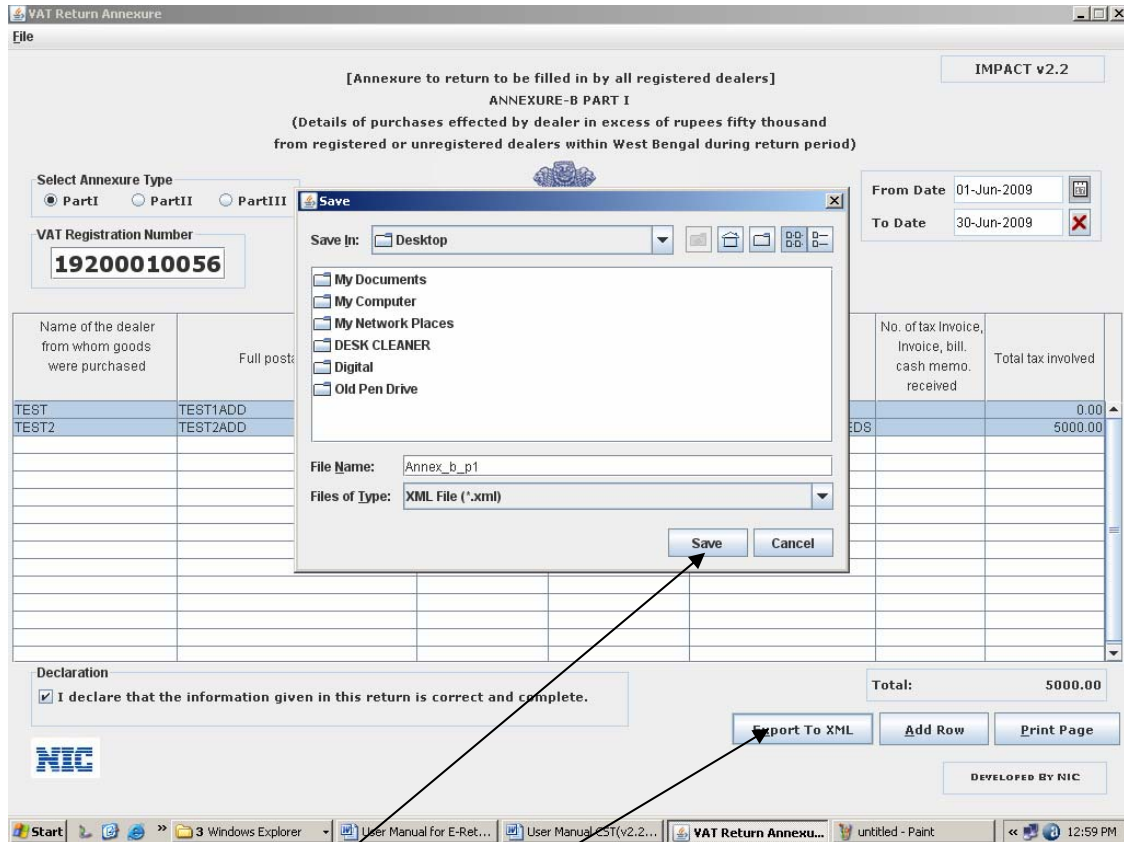
You can save a blank file with Vat Registration No., 'From Date', 'To Date' and checking the Check Box. If any data is entered in the annexure table he needs to fill up all the mandatory columns. Otherwise will be prompted with error messages like,



etc.

If no error in file:

If there is no error or in filling up of annexure you can save the file or take a print.

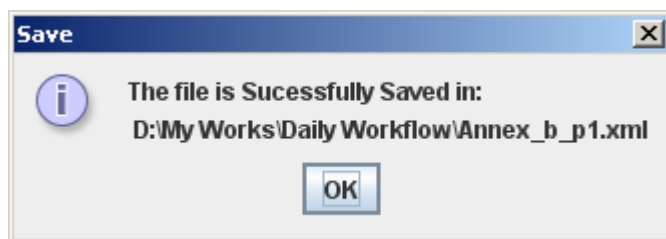


For saving the file click on the 'Export To XML' button. You will get a dialogue box to choose the path. He can give a file name as his liking.

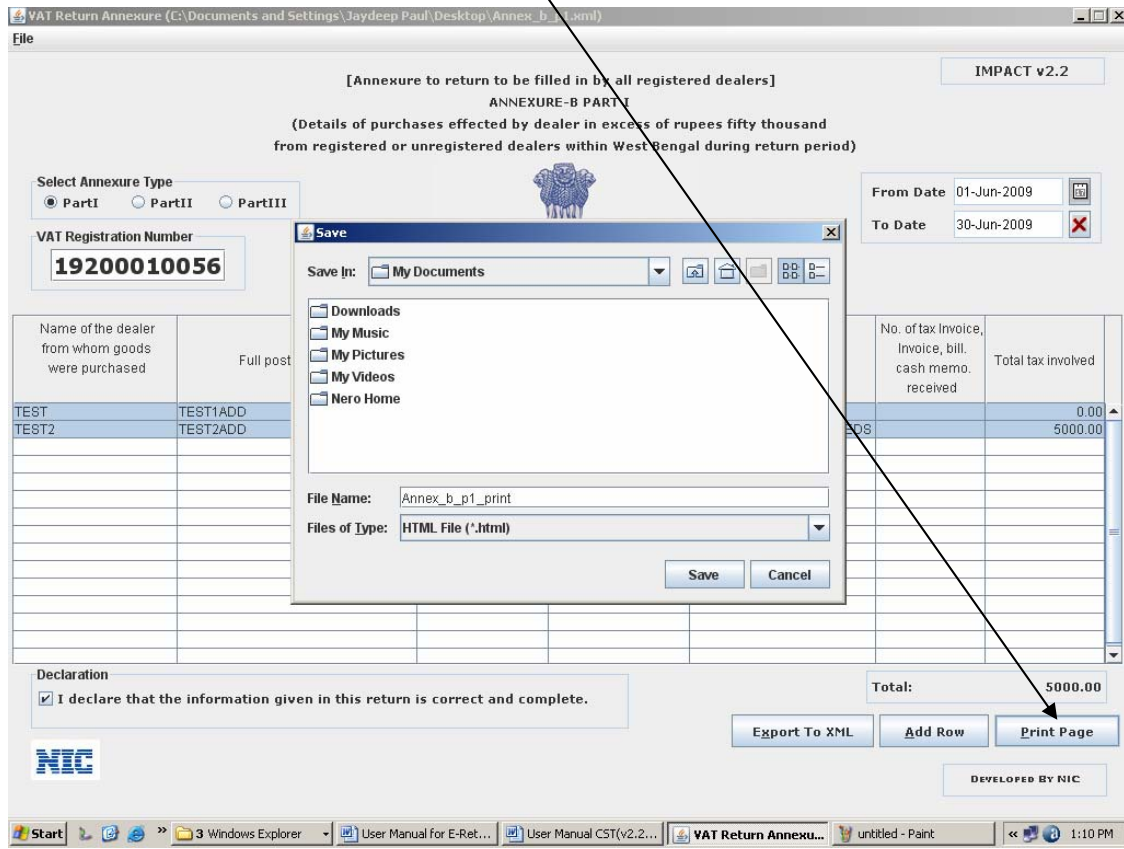
Example: File Name 'Annex_b_p1.xml'

NOTE: User is requested to select the File Type as XML

After saving the file, you will be prompted with a message to show the path where the file is stored.



To print the file, click on the 'Print Page' button. Here also you will get a dialogue box where you can choose the path. The file will be saved in HTML format.

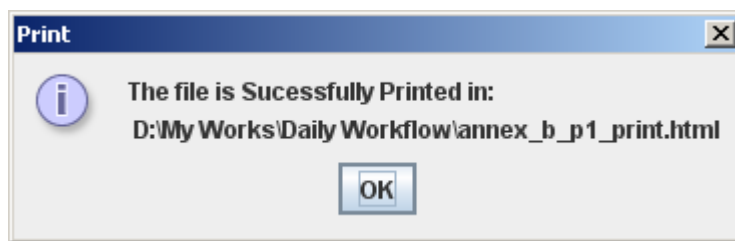


User can give a file name as his liking.

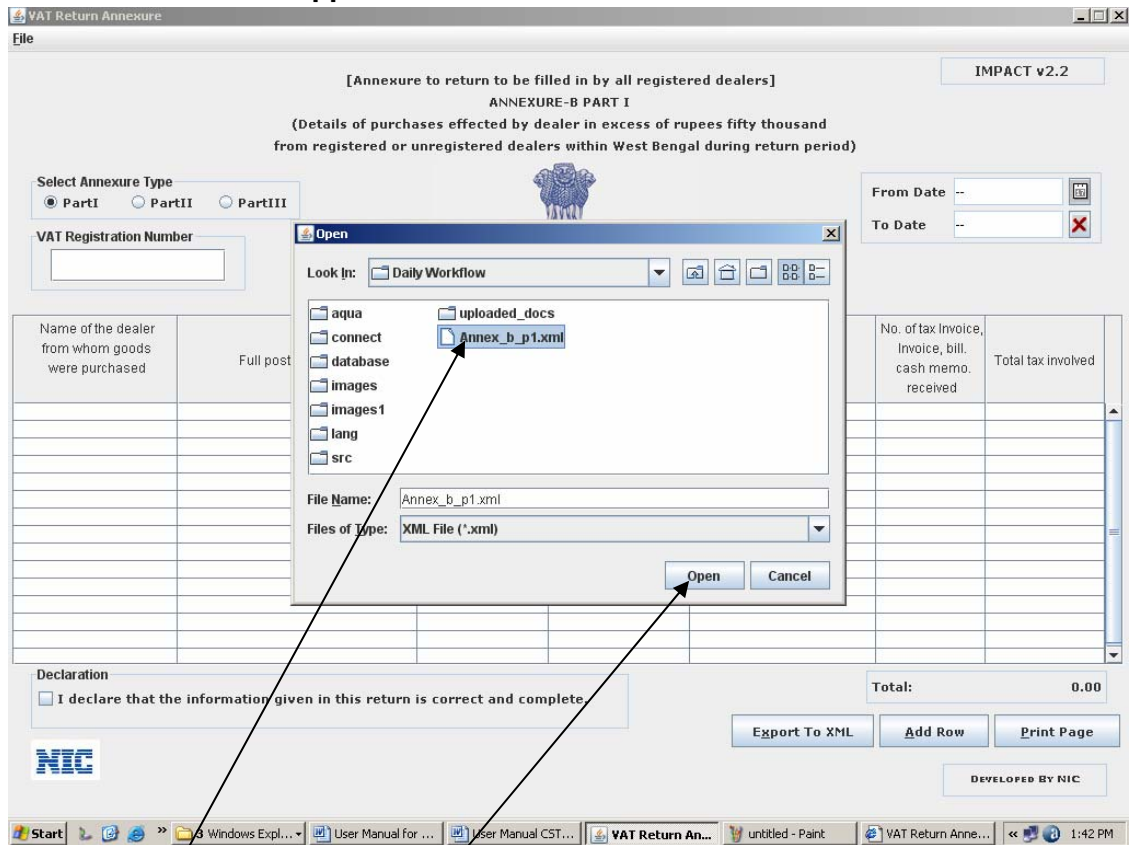
Example: File Name 'Annex_b_p1_print.xml'

NOTE: User is requested to select the File Type as HTML

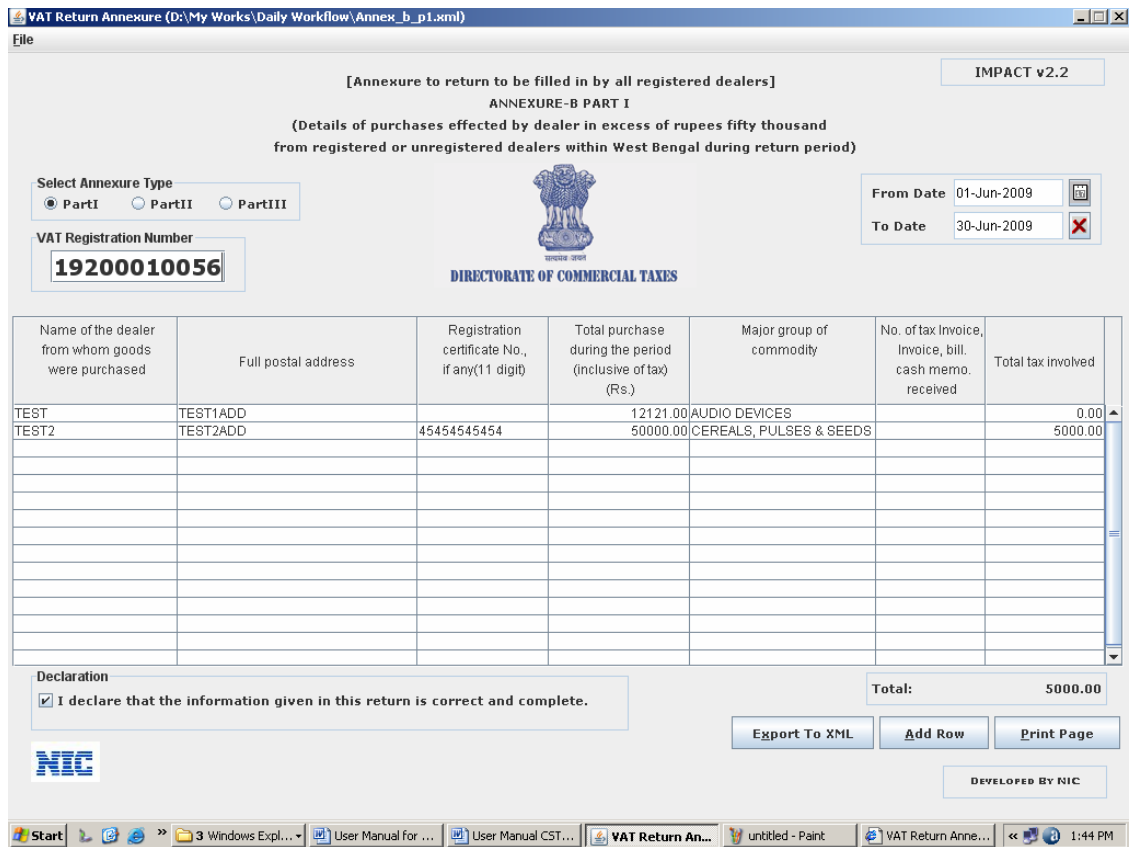
After saving the file, you will be prompted with a message to show the path where the file is stored.



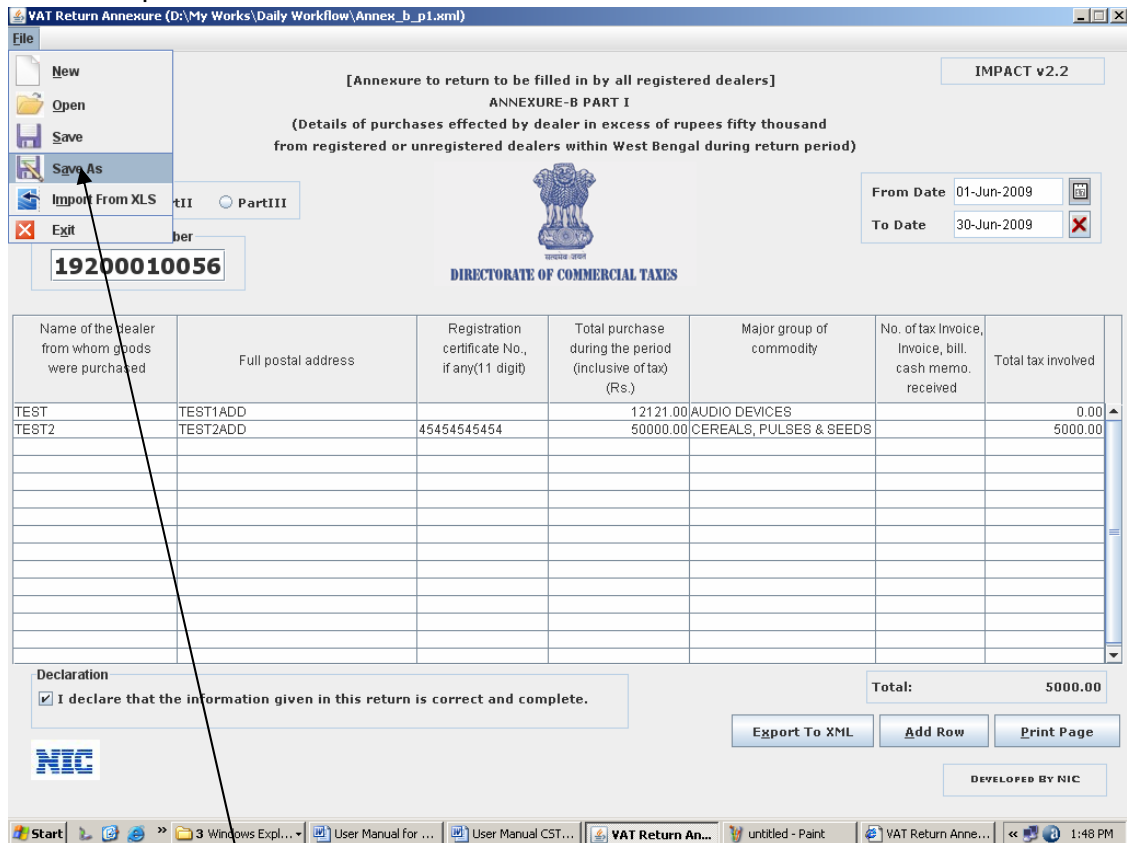
The next screen will appear:



Select the XML file and click on Open. After clicking Open the next screen will appear with the saved data.



You can save the file in another location or with a different name using the Save As option in the File menu.

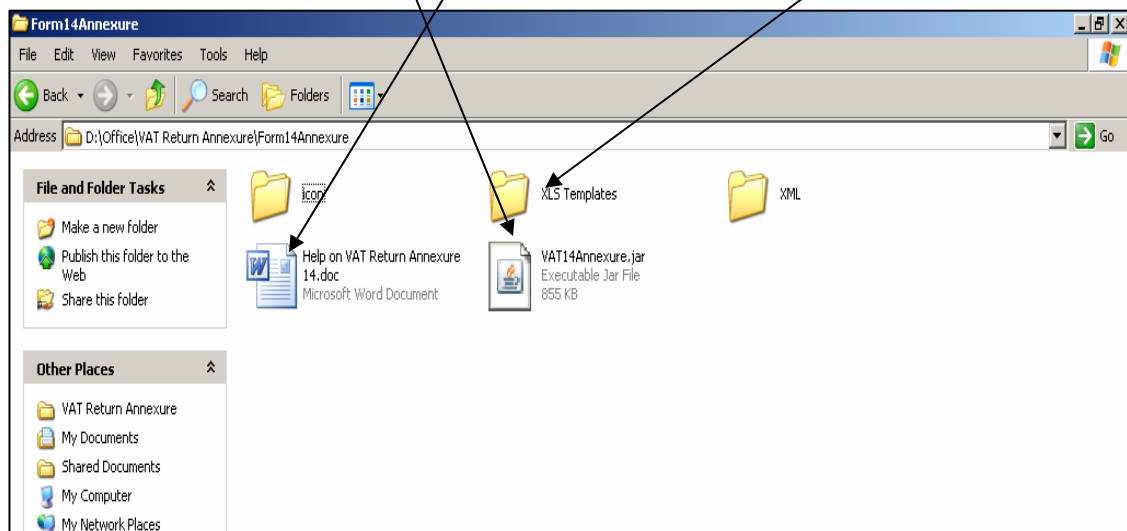


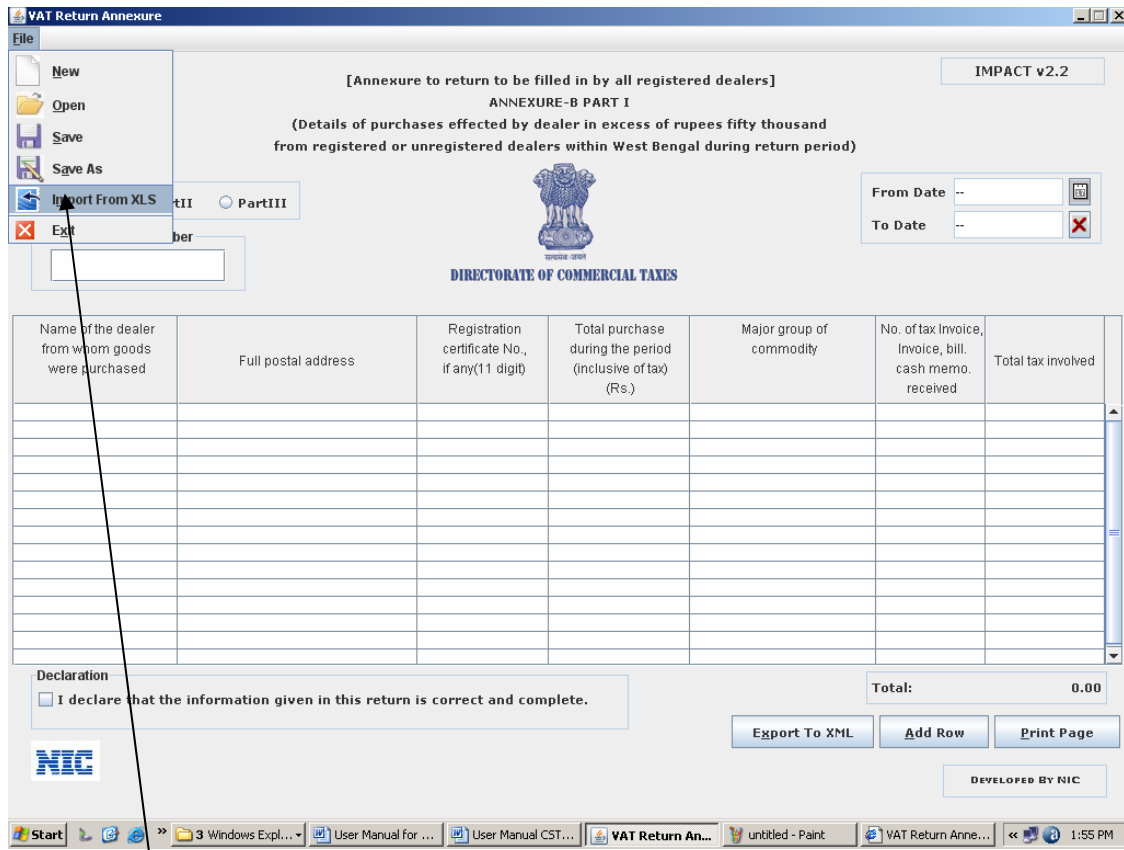
Click on the Save As option and proceed like the Save option. On clicking on Save after opening a saved file, the file will be saved in the same location from where it is opened.

[Import data from Microsoft Excel in this Application :](#)

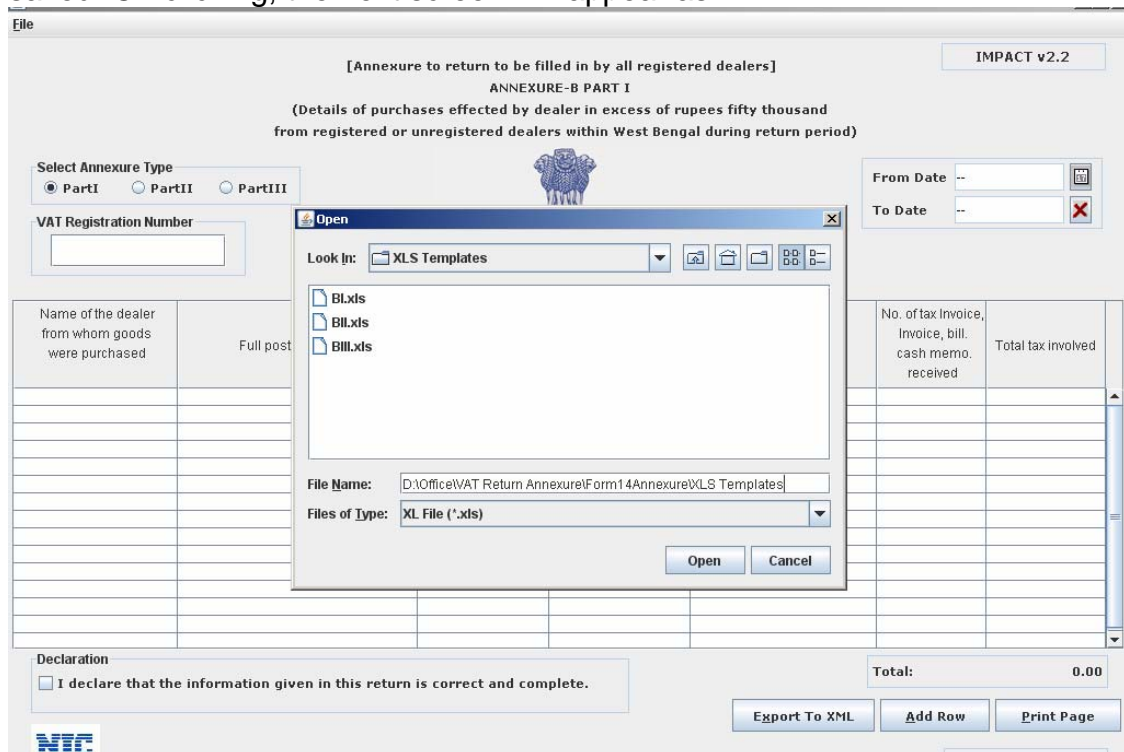
You can import data from Microsoft Excel file provided you have to use XLS Templates. To use the JAR file a help file is given in the folder.

[For your convenience Excel template is provided in the XLS template folder.](#)





First you have to select 'Annexure Type' then click on 'File', then click on 'Import from XLS' then select the Microsoft Excel file, where data have been saved. On clicking, the next screen will appear as:



Select the Excel file and click on open. Data will be populated in the form.

Step-9

Upload xml data file

Connect to the portal and enter your User-id and Password. In the next screen select option 'Upload Your XML Files'



Next screen will prompt for selecting the data file to be uploaded.

The screenshot shows a web browser window titled 'Online E-Return - Upload XML'. The address bar shows a URL starting with 'http://11.173.15.142:8088/esh'. The page header includes 'Change Password' and 'Logout' links, and the 'Department of Finance, Govt. of WB Directorate of Commercial Taxes' logo. The main content area contains a form with the following elements:

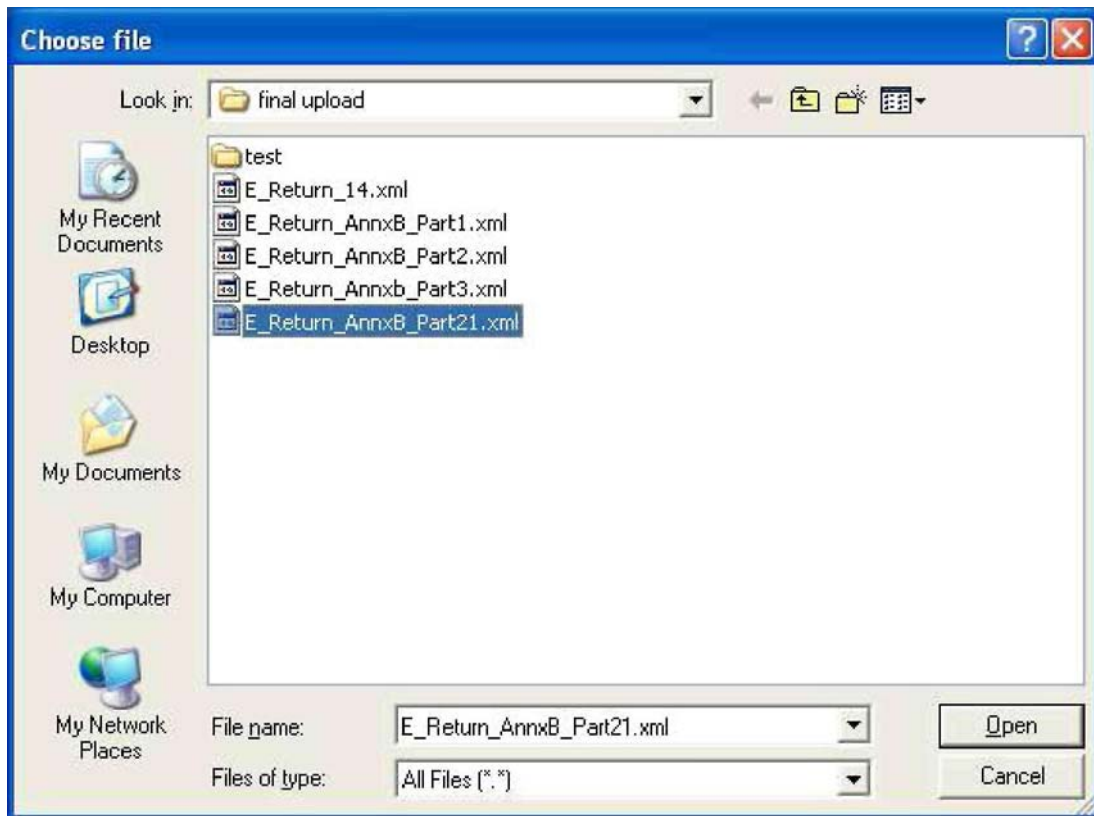
- A text input field with the value '4' and 'Submit' and 'Modify' buttons.
- A section titled 'Upload The XML File Generated From The Return Form:' with four 'Browse...' buttons.
- 'Upload' and 'Back' buttons at the bottom.

Two arrows point from the 'Upload' and 'Back' buttons to the 'Modify' button.

By default '4' (Minimum no. of files) will be displayed as the no. of XML files to be uploaded. If you need to upload more than 4 files, then you are to enter that no files in place of '4'. If wrong no. of files is entered and submit button is clicked then click on 'Modify' to modify the figure. In such case, extra (beyond 4) blank fields with 'Browse' button will be displayed, as before. On clicking 'Browse' button, you can select folder and file to be upload as shown in the figure below.

The screenshot shows a web interface for the Department of Finance, Govt. of WB, Directorate of Commercial Taxes. At the top, there are links for 'Change Password' and 'Logout'. The main header includes the department name and a logo. Below the header, there is a section for uploading XML files. It starts with a prompt: 'Please Enter No. of XML files you want to upload:' followed by a text input field containing the number '6', and 'Submit' and 'Modify' buttons. Underneath, there is a section titled 'Upload The XML File Generated From The Return Form:'. This section contains five rows, each with a text input field containing a file path (e.g., 'G:\Documents and Settings\USER\Desktop\TEST_P') and a 'Browse...' button. At the bottom of this section are 'Upload' and 'Back' buttons. The footer contains 'Important Links', 'Disclaimer', and a note: 'Site designed, hosted and maintained by National Informatics Centre Information provided and updated by Directorate of Commercial Taxes, Govt. of WB'.

Browse to the file and click open button for the file to upload.



If you use the same name for two files, then while uploading a message will appear as shown in figure below.



Step 10 will be followed as in previous case.

GUIDELINES FOR FILLING UP VAT eReturn

Enter data in VAT eReturn 14 Form

- > In the first page there are two radio buttons: 'New Return' and 'Revised Return' to represent if the current return file is original or revised return. Only one of these two options can be chosen at a time. By default the New Return button is selected.
- > You are to start entering data from the 'From Date' field. Enter quarter starting date in 'dd/mm/yyyy' and 'To Date' will be shown the quarter ending date. If no 'To Date' is shown after entering 'From Date' then check the Acrobat Reader version. It should be 8.1 or above.
- > Next enter 11 digits VAT Registration Number.
- > In Column A, all figures will be rounded to nearest 2 digits decimal. All calculated figures will be rounded to nearest rupee.

PART-A

Enter difference between the amount of tax on actual computation as shown in 3B, 4B, 5B, 6B, 8B and 8aB and the amount of I.T.C. claimed in column 8XB as + or - figure.

PART-B

Enter difference between the amount of tax on actual computation as shown in 26B, 27B, 28B, 29B and 30B and the amount of output tax payable in column 30aB as + or - figure.

Serial No. 45

Enter numeric part of challan number in Challan No. column. If challan has no number then any arbitrary number such as '99' may be entered. This column cannot be left blank or any alphabet cannot be entered in this column.

To select payment bank branch, select the bank from the list of authorized Banks. Next select the branch of the bank selected from the authorized list of bank branches. Treasury name is optional and may or may not be selected. If any branch has collected payment is not in the list, you have to bring it to the notice of the Sales Tax authority.

Serial No. 46

Select commodity from the list of commodities. Select rate of tax for the commodity selected and enter amount of sale. If rate of tax is not available in the list, enter the rate of tax in the column.

Serial No. 47

Enter *Tax period* and *From Serial No.* and *To. Serial No.* for Tax invoices issued. For each main / branch office one entry per tax period should be given in each row. If Tax Period is entered, Serial No. (From and To) is mandatory and should be filled up.

Enter *Tax period*, *No. of sellers*, *Total no. of invoices* and *Amount purchase (Rs.)* i.e. Tax Period , total number of sellers from whom invoices received, total no. of invoices received and sum of Amount of all invoices respectively for that tax period. If Tax Period is entered then all other entries are mandatory and should be filled up.

Special Cases:

1. Total of Sl. No. 42(b) '**Tax paid in appropriate Govt. Treasury, other than 42(a)**', 1st month, 2nd month and 3rd month of Form 14D, should match with total amount paid in payment details, Sl. No. 45.
2. In Sl. No. 45 **Payment Details** in **Challan No** column numeric part of challan no should be entered.

