

GOVERNMENT OF WEST BENGAL
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,
14, BELIAGHATA ROAD, KOLKATA-700015

Trade Circular No. 11/2011 dtd. 01.08.2011

Re : Amendment to the WBVAT Rules, 2005 for the introduction of
new system of e-registration of dealers, for online filing of Form-
16 and for introduction of pre-assessment refund to the extent of
90% of the claimed amount

A. The system of e-registration of dealers under the WBVAT Act, 2003 and the CST Act, 1956 had been introduced by the Directorate of Commercial Taxes with effect from 01.01.2010 in terms of Notification No.2025 F.T. dtd.30.12.2009 and is in operation for more than a year. Trade Circular No.01/2010 was issued on 04.01.2010 laying down the procedure to be followed by a dealer while filing online application for registration. The features of the said scheme is that it was optional, was available only to the dealers in and around Kolkata and Howrah and was limited only to the extent of allowing the dealers to make the application for registration only. The e-registration is presently being granted by Central Registration Unit, Kolkata, where the certificate of registration is issued in paper form.

Now the Notification No.1171 F.T. dtd 01.08.2011 is issued by government by virtue of which the facility of e-registration is extended to all the dealers of West Bengal and provision is also made for issue of certificate of registration in electronic form where the dealers can themselves get a printout of the certificate of registration from their end without waiting for the same to be received in paper form from the department by post. While this new system of e-registration is made mandatory for all dealers carrying on their business in West Bengal, the earlier system of issuing certificate of registration on the basis of manual application will be available for dealers in exceptional cases. In all such exceptional cases, the Commissioner may allow a dealer who is liable to be registered under section 23 or any dealer who desires to be registered voluntarily under clause (b) of sub-section (1) of section 24, to make an application manually in Form No. 1, for registration under section 24, to the appropriate registering authority, as authorised by the Commissioner. Central Registration Unit will take care of all the applications for registration of dealers having their places of business within Kolkata(south)Circle, Kolkata (North)Circle, Burrabazar Circle, Chowringhee Circle, Dharmatala Circle, 24- Parganas Circle excepting Barasat Charge & Barracpore Charge. Registration Unit (Behala) will take care of all applications received from dealers carrying on business within the jurisdiction of Behala Circle excepting Baruipur Charge and Diamond Harbour Charge. Registration Unit (Howrah) will deal with applications received from dealers having place of business within the Howrah Circle. Registration Unit (Bally) will take care of all the applications received from dealers having place of business within Bally Circle excepting Serampore Charge. For all other dealers having place of business under 22 Charges not covered under Central Registration Unit, Registration Unit (Behala), Registration Unit (Howrah) and Registration Unit (Bally), the existing registering authorities will take care of the respective applications for registration.

Necessary amendments have been brought in in rules 5, 5A, 6, 6B, 9, 43 and 196 of the WBVAT Rules, 2005. For introduction of the system of demanding security for voluntary registration, a new rule i.e, rule 195A has been inserted to the WBVAT Rules, 2005.

The salient features of the proposed changes in the system of e-registration of dealers are :-

- (a) Compulsory online application by dealers throughout West Bengal – exception in the form of manual application only if allowed by the Commissioner in deserving cases;
- (b) Self-attested printout of Form-1 and supporting documents to be sent by registered post/speed post within 10 days of online application. Under the existing system it was three days. Where the appropriate registering authority in respect of a dealer is an authority other than Central Registration Unit, the dealer will be at liberty to submit the self-attested printout of Form-1 and supporting documents either by post or in person;
- (c) No personal hearing or appearance of dealer is required for grant of registration;
- (d) Assigning of registration certificate number, if found eligible, within 30 days from receipt of application;
- (e) Issue of registration certificate electronically and intimation about the same to the dealer either electronically or otherwise;
- (f) A dealer is eligible to get printout of the electronically issued registration certificate from the website – no issue of RC in paper form and signed by the registering authority is required;
- (g) For voluntary registration, i.e. dealers who are not liable to be registered as per law but are willing to get registration, assignment of registration number and issue of certificate of registration shall be made only upon payment of compulsory minimum security of Rs.10,000/- [maximum of Rs.25,000/-]. Under the existing system there was no such provision for payment of security before assigning registration number to a dealer who is willing to take registration voluntarily;
- (h) The security for voluntary registration will be adjustable with the tax payable by the dealer only after two years from the date of registration;
- (i) The new system of e-registration will be available to all the dealers in West Bengal including the dealers who are presently covered by the Central Registration Unit at Kolkata;
- (j) Form IA, IB & IC have been omitted;
- (k) Form-3 has been amended.

This provision shall come into effect from 01.08.2011. It is expected that the officers of the Directorate and the dealers will respond to the requirements of law and the entire process of registration will be hassle-free.

B. Dealers who will opt to pay tax either u/s 16(3) or u/s 16(3A) or u/s 16(3B) or u/s 16(6) or u/s 18(4) of the WB VAT Act, 2003, shall have to exercise their option and to communicate such option in Form-16 to the appropriate authorities within the prescribed time. Till date Form-16 is being submitted by them manually. Now in terms of Notification No.1171 F.T. dt. 01.08. 2011, the system of electronic submission of Form-16 has been introduced from the year 2011-12 with immediate effect. Hence Form-16 has been amended to make it compatible with the electronic system. In this amended Form-16, separate provisions are made, one for newly registered dealers and another for all other dealers. In the electronic filing system, the dealers will get one acknowledgement as proof of filing when the filing would be complete. After completion of filing of Form-16 electronically, dealers have to file a duly signed copy of electronic acknowledgement slip to the appropriate authority within fifteen days from the date of electronic submission.

Dealers who have not yet submitted Form-16 shall have to submit it online within 31.08.2011.

C. In Trade Circular No.07/2011 dt. 04.04.2011, which was issued after issue of Notification No.351-F.T. dt. 01.03.2011, changes brought in in rule 76 and in rule 79A of the VAT Rules,

2005 have been explained clearly to bring the same to the notice of the dealers. Refund of 75% of the amount claimed under rule 76 and that of 90% of the amount claimed under rule 79A through National Electronic Fund Transfer System within the prescribed time was one important change made there.

Now in terms of Notification No.1124-F.T. dtd 21.07.2011, the amount of refund to be made under rule 76 has been increased from 75% to 90% with effect from the same date i.e. with effect from 01.04.2011. This will be applicable in the return or returns for the period commencing on or after 01.04.2011.

All concerned are requested to bring the contents of this circular to the notice of the dealers.

H.K. Dwivedi
Commissioner,
Sales Tax, W.B

Memo No. 413(500)CT/PRO
3C/PRO/2008

Dtd. 01.08.2011

Copy forwarded for information and necessary action to :-

- 1) The Principal Secretary, Finance (Revenue) Department, Government of West Bengal.
- 2) Spl. Commissioner, Sales Tax, W.B./Addl. Commissioner, Sales Tax, W.B.
- 3) Spl. Officer, Bureau of Investigation.
- 4) Sr. Joint Commissioner, Sales Tax, (H.Q.).
- 5) Sr. Joint Commissioner, Sales Tax,..... Circle/Range/Central Section.
- 6) Jt. Commissioner, Sales Tax.....Circle/Charge.
- 7) Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.
- 9) Website HYPERLINK <http://www.wbcomtax.gov.in>.

For Commissioner,
Sales Tax, W.B.

**GOVERNMENT OF WEST BENGAL
OFFICE OF THE COMMISSIONER, COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA – 700 015.**

Memo No.:6365(67) C.T//(2M-222/07)

13/04/2010

**From : H.K. Dwivedi
Commissioner, Commercial Taxes,
West Bengal.**

**To : The Additional Commissioner, Commercial Taxes, Corporate
Division**

**The Joint Commissioner, Commercial Taxes
..... Charge**

**Sub : Post registration spot enquiry in respect of dealers
registered on e-application.**

Sir,

You are aware that the scheme of online application has been introduced with effect from 01/01/2010. Dealers having principal place of business at any place within West Bengal can now apply for online registration under VAT and CST Acts to the registering authority of the Central Registration Unit of the Directorate.

A dealer aspiring to be registered under the above-mentioned Acts and having a valid e-mail address and PAN can apply online before the authority through the link provided in the Directorate's website: www.wbcomtax.gov.in.

On successful submission of the application, the dealer gets an acknowledgement slip through the system and then sends copies of documents, paper copy of application and acknowledgement slip by registered post to the Joint Commissioner, Commercial Taxes, Central Registration Unit at 10, Madan Street, Kolkata-700072 within three days from the date of e-submission of the application.

After scrutiny of the application and the documents, if the same are found to be in order, the Registration Certificate is sent at the dealer's declared place of business through the Department of Post. There is no system of personal appearance or hearing before disposal of the e-application.

The file containing registration proceedings, documents and the certificate of registration is sent to the respective Charge Office through the Department of Post.

Under the scheme, there is mandatory provision for post-registration spot inspection at the Charge level.

On receipt of the file, the Jt. Commissioner of the Charge will ensure allotment of the file to a Group and arrange to make entries regarding group-marking as well as the date of receipt of the file in the Charge Office. He will also see that a spot enquiry is invariably conducted within one month from the receipt of the file in the Charge Office. The text of the enquiry report is downloadable from the relevant menu under IMPACT. The information furnished by the dealer at the time of submission of the e-application will be populated in the report. The enquiring officer will visit

the dealer's place of business with a print of the proforma report printed from the system and verify the submission with reference to the original documents produced. Within three days from the date of inspection by the enquiring officer, the Group Officer will ensure an entry of the completion of spot inspection in the dealer-database. If no adverse finding is made by the enquiring officer, no further action in this respect will be called for. In case of an adverse observation by the enquiring officer about the existence of the dealer, the Group Officer will forthwith bring it to the knowledge of the Charge Officer who will cancel the certificate of registration, if need be, after granting the dealer an opportunity of being heard.

This arrangement will be operative with immediate effect.

Yours faithfully,



(H.K. Dwivedi)
Commissioner,
Commercial Taxes, W.B.

Memo No.:6365/1(100) C.T//(2M-222/07)

13/04/2010

Copy forwarded for information and necessary action to :-

1. The Special Commissioner, Commercial Taxes, W.B.
2. Shri....., Additional
Commissioner, Commercial Taxes, Kolkata/Siliguri/Durgapur/
Bureau of Investigation.
3. The Sr. Joint Commissioner, Commercial Taxes, -----
Circle
4. PRO/ Sr. Joint Commissioner (HQ)
5. The Joint Commissioner, Commercial Taxes, Information Systems
Division
6. The Joint Commissioner, Commercial Taxes, Central Form Issue
Section

Sr. Joint Commissioner,
Commercial Taxes (ISD)

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, Beliaghata Road, Kolkata-700015

Memo. No. 38 / C

Date 05-07-2016

To

Sri Krishna Gupta, IAS
Managing Director,
West Bengal Industrial Development Corporation Ltd.,
"Protiti", 23, Abanindranath Tagore Sarani, Kolkata - 700017

Sub : Discontinuation of the practice for pre New Registration Enquiry to enable one-day
Registration

Sir,

In continuation of this office letter no: 54/C dated 25-08-2016 it is stated that to make the registration process simpler and expeditious, registration is granted within one day provided the application is complete in all respect along with the requisite documents. There is no requirement for any physical appearance or enquiry at the time of obtaining registration. This facility has been extended to all the dealers in terms of Trade circular No: 02/2016 dated 15-03-2016. The physical enquiry is made after the grant of registration, which is more like a VAT advisory visit.

It may be mentioned in this regard that the Trade Circulars are issued whenever there is a need to highlight or clarify any legal issue and therefore, is legally binding on all the revenue officers, wherever it is extending a facility to the dealers and the dealers can seek legal remedy in case of any digression from such Circulars.

So, in effect, the Trade Circulars issued by the Directorate, whenever benefits are extended to the dealers, guarantees such legal rights of dealers.

Thanking you,

Yours sincerely,


[Binod Kumar]

Commissioner, Commercial Taxes
West Bengal