

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

Further addendum to Trade Circular No. 14/2010 dated 26.11.2010

31/01/2011

Reg : Online issue of Way Bills.

In the addendum to Trade Circular No. 14/2010, issued on 15/12/2010, decision was communicated that although the system of online generation of Way Bill in dematerialized Form would be effective from 01.12.2010, the system of issuance of press-printed Way Bills in Form 50 to registered dealers either on electronic or on manual application would continue side by side upto 31.12.2010.

After about two month's time of the introduction of the new system of generation of Way Bills in Form 50A, it appears to be somehow necessary to continue the old system of issuance of Form 50 to registered dealers in exceptional circumstances.

It has therefore been decided that the assessing officers may issue Way Bills in Form 50 on manual application in exceptional circumstances after taking approval of the concerned Senior Joint Commissioner. This may continue upto 31/03/2011.

It has further been decided that the Forms thus issued may be utilized upto 30/06/2011 and the Way Bills which remain unused at the end of June, 2011, may be surrendered within 31/07/2011 at the respective Charge Office. It has also been decided that the Way Bills in Form 50 which were issued upto 31/12/2010 may also be utilized upto 30/06/2011 in place of 28/02/2011 as communicated earlier.

The press-printed Way Bills in Form 50 will as usual be required to be presented before the entry-point checkpost, if there is any on the route, for endorsement. Where there is no checkpost on route, a filled in copy of such Way Bill is to be submitted by the registered dealer at his Charge Office within seven days from the date of entry of the consignment of goods in West Bengal.

The Charge Office will send all such Way Bills received during a month within 20th. of the next month to the ISD for necessary entry.

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

(H.K. Dwivedi)
Commissioner, Sales Tax,
West Bengal