

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

**Fifth addendum to  
Trade Circular No. 14/2010, dated 26.11.2010**

**Dated 04.04.2011**

Reg : On line generation of way bills in Form 50A.

In the first addendum dated 01.02.2010 to Trade Circular No. 14/2010 dated 26.11.2010, some supplements were made. It was laid down that dematerialized way bills, as aforesaid, would be generated by all dealers excepting the dealers under following categories :

- a) Dealers who are not required to submit electronic returns;
- b) Dealers who have been deselected for the purpose so far;
- c) Dealers who have obtained registrations under the WBVAT Act, 2003 after 31.03.2010.

It was also laid down that the dealers under the above categories would continue to receive way bills in Form 50 from the respective assessing officers on manual application.

In the Trade Circular No. 04/2011 dated 03.03.2011, it has been made mandatory that old system of issue of way bill in Form 50 would be extended to registered dealers for four different occasions laid down below where dematerialized way bills in Form 50A could not be generated.

- i) for bringing back the whole or part of sold goods from places outside West Bengal in cases of sale return;
- ii) for bringing back the capital goods (machinery etc.) by dealers who are works contractors after completion of works executed by them at places outside West Bengal;
- iii) for bringing back goods from places outside West Bengal, once sent for the purpose of exhibition there; and
- iv) for importing goods from places outside West Bengal consequent upon purchase u/s. 3(b) of the C.S.T. Act, 1956 from dealer of West Bengal, i.e. when a registered dealer is importing goods from places outside West Bengal after purchasing such goods from a registered dealer of West Bengal by way of transfer of title to the goods in the course of inter-State movement.

After the introduction of the system, the Directorate has been receiving information/request/representations from many registered dealers. Some of them have expressed that they have obtained registrations after 31.3.2010 and have been paying taxes, filing returns in time and it would be beneficial for them if they are allowed the facility of on line generation of way bills as is enjoyed by the dealers registered prior to 01.04.2010. Some of them have informed that they have failed to give information of utilization of the dematerialized way bills in Form 50A on line within the time stipulated under rule 110B(3) of the VAT Rules.

At the same time, we have been receiving information that some of the dealers have generated abrupt number of Part-I of dematerialized way bill in Form 50A but Part-II have not been generated.

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After careful consideration of the issues referred to hereinabove, the following decisions have been taken which would come into effect from 01.04.2011.

Decision-I	<p>A registered dealer under both the VAT Act and CST Act shall be eligible to generate Form 50A after submission of returns for consecutive two quarters since the date of registrations excepting in the following cases :</p> <ul style="list-style-type: none"> <li>a) He is not required to furnish electronic returns;</li> <li>b) He is deselected for the said purpose by the Commissioner;</li> <li>c) He has paid taxes both under VAT and CST Act according to those two returns of less than one lakh rupees;</li> <li>d) For bringing back whole or part of sold goods from places outside West Bengal in case of sale return;</li> <li>e) For bringing back the capital goods (machinery etc.) which he sent to outside Stated for completion of works as works contractors;</li> <li>f) For bringing back goods from places outside West Bengal, once sent for the purpose of exhibition; and</li> <li>g) For importing goods into West Bengal by way of transfer of documents of title to the goods in course of inter-State movement.</li> </ul> <p>Applying the above test and considering the return database of the Directorate, some dealers will be selected to avail the facility alongwith those dealers who are already enjoying the same. The dealers so selected will be communicated through SMS and their names will be displayed in the Directorate's Website <a href="http://www.wbcomtax.gov.in">www.wbcomtax.gov.in</a>. The names will be sent to charge offices also.</p> <p>These dealers will have to generate dematerialized way bill with effect from 15.04.2011. Excepting for the purpose mentioned under clause (d), (e), (f) and (g) above, no way bill in Form 50 will be issued to these dealers on paper application after that date.</p>
Decision-II	<p>Dealers who have failed to give information of utilization of way bills in Form 50A within the time stipulated under rule 110B(3), are allowed to upload all such pending information during the period of one month from 01.04.2011 to 30.04.2011 under the link already provided for giving such information. The existing rule 110B(3) i.e. provision for time limit of uploading the information will as usual the operative from 01.05.2011 onwards.</p>

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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.

Memo No 213(500)CT/PRO  
3C/PRO/2008

Dated: 06.04.2011

Copy forwarded for information and necessary action to:

- 1) **The Principal Secretary, Finance (Revenue) Department, Government of W.B.**
- 2).....Special Commissioner, Sales Tax, W.B/  
Additional Commissioner, Sales Tax, W.B.
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Sales Tax,(HQ).
- 5) Sr.Joint Commissioner, Sales Tax,.....Circle/Range/Central  
Section/.....
- 6) Joint Commissioner, Sales Tax.....Circle/Charge.
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.....
- 9) Website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in).

For Commissioner,  
Sales Taxes, West Bengal