

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA -15

Addendum to Trade Circular No. 03/2014 dtd.18.02.2014

Dated: 26.03.2014

Sub: Extension of date to the "Sale/ Purchase Mismatch Application" for 2011-12

Trade Circular No.03/2014 dtd. 18.02.2014 was issued requesting dealers, registered under the WBVAT Act, 2003 and the CST Act, 1956, to visit their respective 'dealers profile' to know individual purchase-sale mismatch details placed in the profiles. Way out for settlement of mismatches was also made available to them in that Trade Circular by providing online module of tabular form of statements. Last date of online reconciliation of the mismatch was fixed at 31.03.2014.

Now we are receiving representations from Chambers of Commerce/ Trade Bodies/ individual dealers, requesting for extension of date pointing out that the month of March is the last month of the financial year and payments of VAT, CST & ET are to be made within 31.03.2014 in addition to payment of Advance Income Tax and Service Tax within 31.03.2014. Hence no time is left to dealers to sit with records for online settlement of mismatch at this crucial moment.

The assessment for 2011-12 will be time barred by June, 2014, thus there is limitation on time extension. Also since this is the second year in which mismatch has been indicated, the dealers are expected to be better prepared with the information to reconcile mismatches.

Thus, considering the representations and the entire situation, the last date of online settlement of purchase-sale mismatch is decided to be extended upto 16.04.2014. No further extension of date would be made. It should be kept in mind that for every unsettled mismatch case, assessment u/s 46 or special audit u/s 43A is a must which requires reasonable time period and much more unsettled cases means invocation of assessment or special audit in a large scale for 2011-12 which is contrary to policy of minimization of assessment involving examination of records upon hearing of dealers.

Dealers are thus requested to positively reconcile mismatches by 16th April, 2014.

(Binod Kumar)
Commissioner,
Sales Tax, WB

Memo. No. 265 CT/PRO
3C/PRO/2012

Date: 26.03.2014

Copy forwarded to Addl. CCT/ ISD for information and for uploading it in the official website of the Directorate for information of all concerned.

(K. C. Chowdhury)
Addl. CCT/WB