

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES,
14, BELIAGHATA ROAD, KOLKATA-700 015.

CIRCULAR

Sub : West Bengal Industrial Promotion (Assistance to Industrial Units) Scheme – 2010.

By virtue of Notification No. 483 FT dt. 31.3.2010 West Bengal Industrial Promotion (Assistance to Industrial Units) Scheme – 1994 [in short WBIPS -1994] has ceased to operate from 1.1.2010 and in its place West Bengal Industrial Promotion (Assistance to Industrial Units) Scheme – 2010 [in short WBIPS -2010] has come into operation on and from that date. Certain changes have been brought in, in the manner of filing of petitions by the dealer, in the manner of disposal of petitions by officers of this Directorate and in the manner of disposal of each refund case by the PPU, besides the apparent changes in the percentage of assistance to be allowed to a dealer on his tax, paid on sale of his particular manufactured product.

A cursory look on the WBIPS – 2010 shows the following changes in the existing system that require attention of the dealers on the own hand and of the officers of this Directorate on the other :

- i) Every dealer shall have to file the application for refund induplicate with self attested copy of return along with challan/challans and computation sheet of IPA claimed before the Joint Secretary, PPU of Finance Department. Joint Secretary PPU shall send copy of application to the appropriate assessing authority of the charges within 15 days from the date of receipt of the application for issue of certificate. The offices of our Directorate which have since been receiving the application directly from the dealer under the existing scheme, will henceforth not receive any application from them. Under this new scheme, dealers are not allowed to file any petition but to present their petitions before Joint Secretary, PPU. Hence, any application, if received wrongly by any of our offices, should immediately be returned to the dealer concerned.
- ii) A specific time frame for disposal of application has been fixed in the new scheme. On sending the application to the assessing authority, Joint Secretary, PPU will wait, upto 150 days from the date of receipt of the petition, for certificate from our Directorate and if the same is not received by that time, will recommend to Government for provisional sanction of money of certain amount. Hence, in order to avoid such situation, we shall have to dispose of the application received from PPU within the prescribed time frame.
- iii) Further stringent measure is prescribed. PPU will wait for the certificate for a maximum period of one year from the date of receipt of the application and thereafter allow refund to the dealer for the balance amount. It goes without saying that in all such extraordinary cases, question of fixation of responsibility on the concerned officers of this Directorate will arise.

It is, therefore, expected that everybody connected with this procedure will rise to the occasion to comply the directions given above so that assistance to the dealer under the scheme is given after requisite enquiry and receipt of certificate from the appropriate assessing authority.

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

Copy forwarded for information and necessary action to:

- 1) the Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Commercial Taxes, W.B./
Additional Commissioner, Commercial Taxes, W.B
- 3) the Special Officer, Bureau of Investigation.
- 4) the Sr. Joint Commissioner, Commercial Taxes, (HQ)
- 5) Sr. Joint Commissioner, Commercial Taxes,Circle/Range/Central
Section/.....
- 6) Joint Commissioner, Commercial TaxesCircle/Charge
- 7) the Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.....

for Commissioner of
Commercial Taxes, W.B.