

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

CIRCULAR NO.670 DATED: 13.09.2012

Sub: Restoration of Registration Certificate after expiry of 6 months from the date of its cancellation.

Ref: Para 5 of the Trade Circular No.6 dated 02.05.2012.

Whenever any dealer approaches the Charge Office for restoration of Registration Certificate (R.C.) covered by Trade Circular No.6 dated 02.05.2012. The concerned Charge Officer shall accept the prayer, examine the matter and send the file with his comments specifically stating whether 'recommended' or 'not recommended' through the Circle Office.

2. While sending the files beside other points that the Charge Officer may deem relevant for examination, he should specifically report on the following points:

- (i) For what reasons or what circumstances the registration was cancelled?
- (ii) Why could the dealer not meet the deficiencies and approach the Charge Officer for R.C. restoration immediately after cancellation of R.C.?
- (iii) Whether there is any adverse report from any corner against the dealer?
- (iv) Whether all taxes, interest, penalty, late-fee, etc. as applicable and due as on date have been paid.

A statement of such payments since last return filed should be given in the following Format:

Quarter	Tax on output	ITC on purchase	Net Tax	Interest	Penalty	Late fee	Total paid with Challan No. & Date
(1)	(2)	(3)	(4) = (2 - 3)	(5)	(6)	(7)	(8)

Sd/-
(Binod Kumar)
Commissioner,
Commercial Taxes, W.B.