

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015

TRADE CIRCULAR NO. 03/2016
DATED: 31.03.2016

As the necessary preparatory step for the State's subsequent integration into the proposed Goods & Services Tax Network for implementation of GST, the Directorate of Commercial Taxes has provided list of registered dealers whose Income Tax PAN information do not match with the data with the Directorate. For appropriate matching, the dealers have been informed through several e-mails over more than the last two years and also through messages in the Directorate's website and advertisements in newspapers for providing the necessary information about PAN, which may be furnished online in the Directorate's website by accessing through the dealer's User ID and Password. While it is heartening to note that majority of data has been verified and matched, there are still some dealers who have not provided the appropriate information correctly. The e-services and facility of online return filing have been withdrawn for such PAN mismatch dealers.

It has been decided that as the last opportunity the dealers should furnish the correct PAN information online positively by 30.04.2016 i.e the last day for filing of return for 2015-16 (last quarter of 2015-16). Since PAN mismatch dealers are those who have neither availed of e-services nor filed online return, any dealer who does not furnish the relevant information within that date shall be presumed to have not been actively carrying on business. Appropriate proceedings for cancellation of their Registration Certificates shall be initiated by the concerned Assessing Authorities and such proceedings should be completed within two months thereafter. This way **by end of June, 2016 all existing and active registered dealers shall have their PAN verified and matched** as per Income Tax Department's database.

The dealers concerned are requested to act accordingly in time since the matched PAN information is crucial for the purpose of migration to GST.

Sd/-31/03/2016
(Binod Kumar)
Commissioner,
Commercial Taxes, West Bengal

Memo. No. 288CT/PRO
3C/PRO/2015

Date: 31.03.2016

Copy forwarded for information to the Senior Joint Commissioner, Commercial Taxes, Information Systems Division, for information and for uploading it on the official as well as internal website of the Directorate for information of all concerned.

Sd/-31/03/2016
(Adesh Kumar)
Addl.CCT & PRO