

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

TRADE CIRCULAR NO. 12/2015  
DATED: 07.07.2015

**Subject: Submission of paper copy of returns**

In terms of rule 34A or rule 34AA or rule 34AB of the West Bengal Value Added Tax Rules, 2005, periodic returns are to be submitted online by the dealers. If the return is furnished by a dealer using his digital signature certificate then no paper copy of the online return is required to be submitted. If the return is furnished without using digital signature certificate, then a paper copy of the online submitted return, or a printout of the acknowledgement in Form 14e or Form 15e as required under the applicable rule, should be furnished to the appropriate assessing authority. Such paper copy of return, or the printout of the relevant online acknowledgement, as applicable, may be submitted either manually or through post or courier to the respective assessing authority of the dealer.

To further facilitate furnishing of such paper copy of returns, or the relevant online acknowledgement, as the case may be, the following alternative arrangement is specified:-

1. After submitting online return in accordance with the applicable rule, a duly signed complete paper copy of such return, or of the printout of the relevant online acknowledgement, as required under the applicable rule, may be furnished by a dealer to a Facilitation Centre authorised by the Commercial Tax Directorate (list available on website);
2. The Facilitation Centre shall issue a receipt in respect of a paper copy of a duly signed online return, or of the relevant online acknowledgement, as the case may be, furnished by the dealer to the Facilitation Centre;
3. The Facilitation Centre shall deliver the paper copy of the online returns or the relevant online acknowledgements, as the case may be, received by it within the first 15 days of a month to the offices of the respective appropriate assessing authorities of the dealers concerned within 20<sup>th</sup> day of the relevant month along with office-wise statements incorporating the relevant dealers' RC numbers, trade names, return periods, return forms furnished by dealers (e.g. Form 14e with Form 14 / Form 14D, only Form 14e, Form 15e with Form 15 / Form 15R, only Form 15e, Form 1 under the CST Act, 1956), acknowledgement numbers and dates of receipt of such returns/acknowledgements by him;
4. Similarly the paper copy of returns, or the online acknowledgement, as the case may be, received by it in the second half of a month shall be handed over within five days of the next following month;
5. The paper copy of online submitted return or the relevant online acknowledgement, as applicable, may be furnished to a Facilitation Centre by a

dealer even after the relevant prescribed time limit for furnishing such copy of the return, and the date of furnishing to the Facilitation Centre of such duly signed and complete paper copy of online submitted return, or the relevant online acknowledgement, as the case may be, shall be considered as the date on which the dealer has complied with the legal requirement of furnishing the relevant return to the appropriate assessing authority.

It is reiterated that the above arrangement is an optional one for the dealers and is in addition to the existing procedures for furnishing of paper copy of online submitted returns in the office of the appropriate assessing authority either manually or by post or courier.

All concerned are requested to make immediate and appropriate arrangements accordingly for implementation of the above-mentioned arrangement wherever required.



(Binod Kumar)  
Commissioner, Sales Tax, WB

Memo. No. 581CT/PRO  
3C/PRO/2012

Date: 07.07.2015

Copy forwarded for information to the Sr.JCCT/ISD for information and for uploading it on the official as well as internal website of the Directorate for information of all concerned.



(Adesh Kumar)  
Sr.JCCT & PRO