

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

TRADE CIRCULAR NO. 15/2015
DATED: 07.08.2015

Subject: Allowing a deselected dealer for generating e-waybill

The facility offered to eligible dealers for online generation of demat waybill is sometimes withdrawn by the Commissioner under proviso to sub-rule (1) of rule 110B of WBvat Rules, 2005 and the dealers are deselected from availing of e-services for generation of way bills. Such dealers can, however, obtain manual waybills from their respective assessing authorities on application. In order to minimise the difficulty faced by the deselected dealers in physical visits for procuring manual waybills and in despatching copies of original manual waybills to their respective consignors, it has been decided to allow such deselected dealers to generate online waybills in a restrictive way in lieu of issuing manual waybills depending upon certain conditions.

To make the demat waybill service available to the dealers so deselected, it is decided that the following guidelines may be observed:

- (i) The concerned deselected dealer may approach and submit application before the assessing authority for obtaining e waybill. The assessing officer with the approval of the Charge Officer in file specifying the number of waybills in the proposal, after ensuring revenue in the form of security on verification of import details and also up to date return submission status may order issue of such waybills.
- (ii) The approved proposal is to be sent to ISD for implementation via email addressed to a dedicated email address specifying the numbers of waybill recommended to be granted, the amount of import and security obtained.
- (iii) One Officer of ISD will be designated for disposal of such matters to make the service available to the dealer as per Order. Once the service is made available, the dealer will be able to generate waybill key Nos. and waybills to the extent of the granted limit as well as submit utilisation thereof using his/her user-id and password through the service available in departmental website.
- (iv) The concerned dealer shall give manual as well as online utilisation of generated waybills when he comes to apply for waybill the next time. In other words, after expiry of the granted quota of waybills, the limit will automatically be set to zero and the dealer's e waybill service will be automatically discontinued until he makes further application for his requirement of demat waybill as in step (i).
- (v) The dealer so deselected has to furnish rolling security (commensurate to the likely tax of the related consignment) in the light of the recent judgement of the Kolkata High Court in the Case of Sambhu Prasad Agarwal vs Senior Joint

Commissioner, Commercial Taxes, Corporate Division [Case No. WPTT 8 of 2015] for availing subsequent waybills. The assessing officer will ensure that the dealer submits proper utilisation of waybills and details of Central Forms issued.

- (vi) Such dealers can enjoy unrestricted e-waybill service only after being reselected by the Commissioner.

The above guidelines are to be followed by all concerned.

Sd/- 7/8/15
(Binod Kumar)
Commissioner,
Commercial Taxes/ Sales Tax, WB

Memo. No. 741CT/PRO
3C/PRO/2012

Date: 07.08.2015

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.


07/08/15
(Adesh Kumar)
Sr.JCCT & PRO