

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

TRADE CIRCULAR NO. 02/2017
DATED: 28.03.2017

Subject: Compulsory use of Digital Signature for filing online application for Registration

To make registration process under the West Bengal Value Added Tax Act, 2003, simpler and to ensure quick disposal of the applications for new registration the West Bengal Finance Act, 2017 (WB Act III), has introduced some changes in the registration process.

These changes have been incorporated in online e-service module of the Directorate of Commercial Taxes. All new registration applications are to be made using PAN based digital signature of the business with effect from the 1st April, 2017. The PAN of the business shall be collected from the Profession Tax database and that PAN will be matched with the PAN of the digital signature certificate used in new registration application. This digital signature can be used in availing other e-services under the WB VAT Act after registration. The digital signature should be of Class 2 or Class 3 'Business Type'.

The applicant shall also upload the scanned copies of the required documents as earlier, but there will be no need to send or submit any printed copy of the uploaded documents where the application is submitted using digital signature. This will reduce the time required for disposal of new registration applications as the delay in postal communication will be fully eliminated.

Sd/- 28/03/2017
(Smaraki Mahapatra)
Commissioner,
Commercial Taxes, W.B

Memo. No. 341CT/PRO
3C/PRO/2015

Date: 28.03.2017

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

Sd/- 28/03/2017
(Adesh Kumar)
Addl.CCT & PRO