

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

Trade Circular No. 02 /2014

Dated: 03.02.2014

Sub: Generation of Way Bill in Form 50A and mandatory entry of Import Export Code (IEC) thereon.

With the issue of Notification No.1539 F.T. dtd.17.10.2011, the system of generating e-Way Bill in Form 50A in two Parts i.e., in Part-I and Part-II under the WBVAT Rules, 2005 was discontinued and generation of Way Bill in one Part was put in place with effect from 24.01.2012 to make the generation more convenient and dealer friendly. The information which an importer had to furnish in Part I earlier was considered redundant and the information contained in earlier Part II was thought to be sufficient. The new single Part Way Bill, therefore, contains all data of earlier Part II.

Way Bill in Form 50A is being generated by registered dealers since then and is generated even by a person who is not a registered dealer. Now in order to identify a particular dealer making import from outside India and to ensure genuineness of import and to expedite the clearance of consignments from sea port or air port, a new field for capturing data has been introduced in entry No.6 of the existing Way Bill module under sub-entry "Importer's Import Export Code".

Now every dealer generating e-Way Bill for import of goods from outside India shall upload Bill of Entry No. and date in serial no. 6 along with his 'Import Export Code (IEC)' in a new field created. This information shall be printed on Way Bill. This will facilitate the system to identify a dealer making import from foreign country and to take special attention so that clearance of his consignment from sea port or air port after that made by Customs Department is not delayed at all.

It is to be kept in mind that in case of import of goods from outside India, one e-Way Bill can be used for one Bill of Entry only. As is now in practice, one e-Way Bill can accommodate a single consignment note only.

To derive benefit from the system, importers shall follow the guidelines laid down above with immediate effect.

Sd/- 03/02/2014

Binod Kumar
Commissioner,
Sales Tax, West Bengal

Memo No. 82 CT/PRO

Date: 06/02/2014

Copy forwarded to Addl.CCT/ISD for information with the request for uploading it in the Directorate's website for information of all concerned.

Sd/- 06/02/2014
K.C.Chowdhury
Addl.CCT/WB