

GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES,  
14, BELIAGHATA ROAD, KOLKATA-700 015.

TRADE CIRCULAR No. 3 /2010

Date: 1-Apr-10

Reg.: Application for statutory Forms under the Central Sales Tax Act, 1956.

It was previously informed through Trade Circular that no online application or paper application for CST related Declaration Forms and Certificates would be allowed after 31.03.2010 in respect of Months/ Quarters ending on or before 31.03.2008.

As some dealers could not so far apply for CST related Forms/ Certificates, particularly 'F' Forms, relating to Months/ Quarters which ended prior to 31.03.2008, it has now been decided to allow all dealers (whether selected or not) to obtain CST related Declaration Forms and Certificates for the period upto 31.03.2008 manually on paper application from the assessing officers. The facility of online application for CST related Forms/ Certificates to the selected dealers for this period will not be available from 02.04.2010.

The application for manual issuance of the Forms/ Certificates for the Months/ Quarters ending on or before 31.03.2008 will not, however, be entertained after 30.06.2010. Dealers are requested to obtain the Forms/ Certificates for this period positively within 30.06.2010 to avoid inconvenience.

The dealers who have already applied online, would be issued Forms/ Certificates from the Central Form Issue Section, if the applications are otherwise found in order. If the applications are rejected on technical ground, the dealers will have to apply afresh in paper form before the assessing officers w.e.f. 02.04.2010, as aforesaid. The dealers are therefore requested to apply in paper form for those Forms/ Certificates for which no application has been submitted online or where the e-application has been rejected for technical reasons.

The selected dealers will, however, continue to submit electronic application for all periods starting from 01/04/2008, as usual.

All concerned are requested to bring the contents of this circular to the notice of the dealers

(H.K. Dwivedi)  
Commissioner, Sales Tax,  
West Bengal