

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

TRADE CIRCULAR

No. 4 /2010

Date: 28.04.2010

Sub : On-line issuance of CST related Declaration Forms/Certificates.

Under Notification No. KSA.CR.248/08-09 dated 10.3.2010, the Department of Commercial Taxes, Government of Karnataka has extended the facility of obtaining of declaration in Form 'C' electronically to all the dealers registered under the Central Sales Tax Act, 1956 with an option to get a printout of such declaration at their places of business.

Under the system the online application of a dealer, who has exercised option to print the Form himself, would have to be approved by the concerned officer of the Department within three working days from the date of the dealer's successful request. After such approval, the dealer can print the declaration in Form 'C' in triplicate on A4 size paper. Each declaration Form so printed has a unique number assigned on it. After printing, the dealer can get the seal of the Department of Commercial Taxes, Karnataka affixed by producing it before the authorized officer(s). A similar system has also been introduced by the Department of Commercial Taxes, Government of Kerala.

All the assessing officers under the Commercial Taxes Directorate of West Bengal are, therefore, advised to allow necessary benefit to the dealers of West Bengal selling goods to registered dealers of Karnataka and Kerala on the strength of 'C' Forms printed and stamped in the aforesaid manner and furnished by the selling dealer in support of his claim under section 8(4) of the CST Act, 1956. Usual verification on the issue of Forms may be made through the portal of TINXSYS and/or of the concerned Departments, if necessary.

This may be brought to the notice of all concerned.

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

**Memo No. 283 (500) CT/PRO
3C/PRO/2008**

Date: 29.04.2010

Copy forwarded for information and necessary action to:

- 1) the Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Commercial Taxes, W.B./
Additional Commissioner, Commercial Taxes, W.B
- 3) the Special Officer, Bureau of Investigation.
- 4) the Sr. Joint Commissioner, Commercial Taxes, (HQ)
- 5) Sr. Joint Commissioner, Commercial Taxes,Circle/Range/Central
Section/.....
- 6) Joint Commissioner, Commercial TaxesCircle/Charge
- 7) the Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.....

for Commissioner of
Commercial Taxes, W.B.