

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

TRADE CIRCULAR NO. 06/2015

DATED: 13.05.2015

Subject: Grant of Registration under the WBVAT Act, 2003, WBST Act, 1994, WBTEGLA Act, 2012 and CST Act, 1956, to the dealers who have applied for Trade Licence.

1. This Directorate has been endeavouring since long to cater hassle free registration to the dealers within the framework of law. One of the pre-requisite conditions for registration under the West Bengal Value Added Tax Act, 2003, the West Bengal Sales Tax Act, 1994, the West Bengal Tax on Entry of Goods Into Local Areas Act, 2012 and the Central Sales Tax Act, 1956, is that the applicant dealer must possess a trade licence issued by a local authority. The want of it, so far, led to rejection of the application. Several requests have been received from dealers, practitioners and trade bodies to grant registration to the applicant who has applied for trade licence, but is yet to get it.

Considering this, government has approved the proposal on 10.04.2015 to grant registration under the WBVAT Act, 2003, WBST Act, 1994, WBTEGLA Act, 2012 and CST Act, 1956 to applicant dealers who produce proof of having filed the application for issue of trade licence to the local authority. The licence, when issued, will have to be produced before the appropriate assessing authority.

2. It has been represented by some dealers that their applications for new registration were rejected without giving them opportunity to rectify remediable defects. It has been represented that if there are any shortcomings in the new registration application, the applicant should be provided at least one opportunity to explain the shortcomings.

It is thus decided that the registering authority would allow at least one opportunity to meet the same. Based on merit of the response or non-response, the registering authority would pass a reasoned order in the matter accordingly.

This circular will take immediate effect. All the pending applications for registration will come under the purview of this circular.

Sd/-13/05/2015
(Binod Kumar)
Commissioner,
Commercial Taxes, W.B.

Memo. No. 404CT/PRO
3C/PRO/2012

Date: 13.05.2015

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

Sd/-13/05/2015
(Adesh Kumar)
Sr.JCCT & PRO