

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

Trade Circular No. : 09/2012 Dated : 16th July,2012

Reg : Submission of information about receipt of declarations in Form C & F or certificates in Form E-I or E-II in support of claims under the C.S.T. Act, 1956.

Sub-rule(7) of rule 12 of the CST (Registration & Turnover) Rules, 1957, states that the declaration in Form C or Form F or the certificate in Form E-I or E-II shall be furnished to the prescribed authority within three months after the end of the period to which the declaration or certificate relates. The said sub-rule also empowers the prescribed authority to allow the person further time if the authority is satisfied that the person concerned was prevented by sufficient cause from furnishing such declaration or certificate within aforesaid time.

Often the dealer fails to collect all declarations in Form C or Form F or certificates in Form E-I or E-II within the time so fixed or even within the time prescribed for assessment of a particular year, to which the aforesaid quarter belongs. This causes unnecessary litigation and locking of assessed dues. To solve this problem a new section 47AA has been introduced under the WBVAT Act '03 w.e.f. 01.09.2011. This section provides for return wise summary assessment of a registered dealer both under the WBVAT Act '03 and the CST Act '56 on the very date of submission of return, excepting for dealers enjoying tax-holiday or remission of tax or deferment of tax. Conditions required for assessment under section 47AA are that tax, interest etc. are not due as per returns submitted under both VAT & CST Act, returns are found to be correct and self-consistent and no proceedings have been started by investigation agency of the department for three years including the year for which returns are required to be summarily assessed.

But fulfilment of one of the conditions of section 47AA i.e. return submitted is correct and self consistent, requires submission of declarations in Form C & F or certificates in Form E-I or E-II on the part of dealers. This involves lot of time on the part of assessing officers, both for examination of Forms or Certificates, submitted by registered dealers and for allowing further time for furnishing Forms or Certificates in deserving cases.

To come to an expeditious solution of this complex situation, it has been decided that all registered dealers, who claim concessional rates of tax or exemption from tax under the CST Act '56, would download a blank format about receipt of Forms and Certificates using the link <http://www.wbcomtax.gov.in>., a detailed procedure of which has been described in the said website. The dealers are now free to examine through TINXSYS, the authenticity of Declaration Forms and Certificates received by them from the dealers of outside States.

After downloading such format as above and verification of authenticity of Declaration Forms and Certificates, the dealer shall submit such statement electronically. If the statement is not submitted with digital signature then a signed print-out of the same shall be submitted to the assessing authority within 15 days of uploading such information.

Further point to be noted here is that the dealers will be at liberty to update such statement, if they collect additional Declaration Forms and Certificates relating to a return period. If any registered dealer submits a declaration that he is unable to collect any more Declaration Forms and Certificates in respect of a quarter within specified time and agrees to pay balance amount of tax with interest, and if there is no other adverse finding against that dealer then such returns would be considered summarily assessed under the CST Act '56.

Though the procedures discussed and laid down above mainly relate to the return period, referred to in section 47AA of the Act, which commences from 01.04.2011, the dealers are at liberty to follow the above mentioned procedure for the return periods commencing from 1st day of April, 2010. The dealers who are traders and manufacturers and who have turnovers below rupees five crore for the assessment period 2010-11 and would otherwise be covered by section 47A will not come within the e-services, noted above, for this particular period.

All concerned are requested to rise to the occasion so that the above e-services are implemented properly. Assessing authorities are also requested to bring this matter to the notice of their assesses.

Binod Kumar
Commissioner, Sales Tax, W.B.

Memo No. 474(225)CT/PRO
3C/PRO/2008

Dated : 16.07.2012

Copy forwarded for information and necessary action to :-

- 1) The Principal Secretary, Finance (Revenue) Department, Government of West Bengal.
- 2) Spl. Commissioner, Sales Tax, W.B./Addl. Commissioner, Sales Tax, W.B.
- 3) Spl. Officer, Bureau of Investigation.
- 4) Sr. Joint Commissioner, Sales Tax, (H.Q.).
- 5) Sr. Joint Commissioner, Sales Tax,..... Circle/Range/Central Section.
- 6) Jt. Commissioner, Sales Tax.....Circle/Charge.
- 7) Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.
- 9) Website HYPERLINK <http://www.wbcomtax.gov.in>.

for Commissioner,
Sales Tax, W.B.