

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

Trade Circular No. 13/2013
Date: 21.08.2013

Sub: Problems relating to Composition Scheme for 2013-14

Dealers willing to enjoy Composition Scheme under VAT Act for the period 2013-14 had to opt for the Scheme within 29.06.2013. On the basis of information received from dealers in respect of Composition Scheme under VAT, it appears that some of the dealers are facing certain problems regarding exercise of option under the Scheme for 2013-14. In order to arrive at some solution, the Directorate has decided to introduce the following provisions for 2013-14:-

1. No RESELLING dealer shall be allowed to submit Form 16 for 2013-14 after due date, i.e., 29.06.2013.
2. All 'NON-RESELLING' dealers, who are unable to submit Form 16 for 2013-14 within due date but wish to enjoy Composition Scheme, may apply manually before the Senior Joint Commissioner of respective Circle within 31.10.2013. The respective Sr.JCCT, after necessary verification, may allow the dealer and inform Sr.JCCT, ISD accordingly via email. On receipt of such approval, ISD shall open a special link for those particular dealers so that they can submit Form 16.
3. Existing 'reselling' dealers who still intend to opt for composition u/s 16(3) but have failed to submit Form 16 within 29.06.2013, may opt for composition under that section only for fixed amount of Rs. 7000/- or Rs. 12000/-, as the case may be, for the year 2013-14 and that too upto 30.09.2013. Any amount paid as tax by these dealers for this year may be adjusted. No Form 16 is required to be furnished by them as is decided by para 11 of Trade Circular No. 10/2013 dated 10.06.2013. There will be no extension of date beyond 30.09.2013. A reselling dealer not opting for composition u/s 16(3) as laid down above within 30.09.2013, shall have to file returns in Form 14 for 2013-14 for all quarters in accordance with law.
4. If any dealer, who has already submitted Form 16 online, makes mistakes in choosing appropriate section or stating appropriate turnover/CTP, he may apply manually before respective Assessing Authority of Charge for rectification. The respective Assessing Authority, after necessary verification, may allow the dealer and inform Sr.JCCT, ISD accordingly via email. ISD shall open a special link for that particular dealer so that he can rectify his Form 16.
5. The WBVAT Act has been so amended w.e.f. 01.04.2013 that dealers opting for Composition Scheme cannot revoke the option at their will unless it is revocable by Law itself. So, whenever any dealer enjoying composition scheme becomes ineligible by Law to enjoy it any further as laid down in sections 16(3), 16(3A), 16(3B), 16(6) and 18(4), he shall inform respective Assessing Authority of Charge in writing. The respective Assessing Authority

shall intimate Sr.JCCT, ISD for change of dealer's system grant for return from Form 15/
Form 15R to Form 14, citing clearly the reason for such change and the date of effect.

This circular shall come into effect immediately..

Sd/- 21.08.2013
(BINOD KUMAR)
Commissioner
Commercial Taxes.

Memo No. 822CT/PRO

Date: 21.08.2013

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/-21.08.2013
K.C.Chowdhury
Addl.CCT/WB