

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

CIRCULAR

One circular was issued on 28.1.2009 in connection with maintenance of TIN number of a registered dealer, the contents of which are noted below:

“We are all aware that, in the present system of 11 digit TIN number of a dealer, 4 digits i.e. from 5th to 8th denote the serial number of that dealer in that particular charge. Since the running serial number is denoted by 4-digit number, it can increase up to a maximum limit of 9999. But, in some charges these serial numbers have already reached this maximum limit of 9999. Also within a very short period of time the serial numbers of some more charges will also reach this maximum limit and after that generation of new registration number will not be possible. As a result, after a certain period of time total registration process will be stopped. To solve this problem the following decision has been taken in consultation with NIC —

The length of the running serial number will be increased from 4 to 5 digits and to do that the 9th digit (Act identification digit) will be included in the serial number. As a result, in the new system, 5th to 9th — these 5 digits will denote the serial number.

Besides this, as per recommendation of VAT Empowered Committee, a dealer will have only a single Registration Number through his life. To follow this recommendation, the following decisions have been taken -

Instead of generating different R.C No.s under different Acts, single R.C No. will be generated under all Acts.

In case of existing dealers, the following procedure is to be followed :

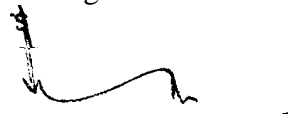
Registered under (Act)			
VAT	CST	WBST	Will use VAT No. as single R.C No.
VAT	CST	X	Will use VAT No. as single R.C No.
VAT	X	WBST	Will use VAT No. as single R.C No.
VAT	X	X	Will use VAT No. as single R.C No.
X	CST	WBST	Will use WBST No. as single R.C No.
X	X	WBST	Will use WBST No. as single R.C No.
X	CST	X	Will use CST No. as single R.C No.

If a dealer is transferred from one Charge to another, the 11 digit No. of the dealer will not be changed. It will remain same.

A dealer is registered under which Act, he belongs to which Charge -- these issues will be taken care of by the software.

All the necessary changes in the software regarding the aforesaid matters will be done by NIC within a short period of time.

This Circular has come into effect on and from 14.5.2009. All the officers of charges, circles and other units of this Directorate are requested to circulate it among themselves for general awareness the matter,

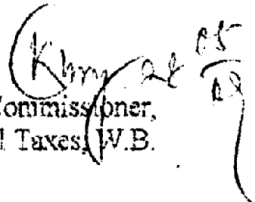

(H.K. Dwivedi)
Commissioner, Sales Tax,
West Bengal

Memo No. 381(800)-CT/PRO
(GC/PRO/2008)

Date: 28.05.2009

Copy forwarded for information and necessary action to:

- 1) Spl. Commissioner, Commercial Taxes, W.B./All Addl. Commissioners, Commercial Taxes, W.B.
- 2) Senior Joint Commissioner, Commercial Taxes, (HQ) _____
- 3) Senior Joint Commissioner, Commercial Taxes, _____ Circle
- 4) Joint Commissioner, Commercial Taxes, _____, Charge.
- 5) Deputy Commissioner, Commercial Taxes, _____, Charge.
- 6) Commercial Tax Officer, _____, Charge.
- 7) Senior Joint Commissioner, Commercial Taxes, Central Section, Kolkata/Asansol/Siliguri.
- 8) Senior Joint Commissioner, Commercial Taxes, Ranges.
- 9) Commercial Tax Officer, Ranges/Checkposts
- 10) Public Relations Officer, Dte. Of Commercial Taxes, W.B.
- 11) Senior Joint Commissioner, Profession Tax, HQs.
- 12) Addl. C.C.T.,ISD for Website : www.wbcomtax.gov.in
- 13) Trade Bodies.


for Commissioner,
Commercial Taxes, W.B.