

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

**CIRCULAR  
Dated: 19.12.2018**

**Subject: Submission of Statements, Accounts, etc., under  
section 30E of the West Bengal Value Added Tax Act, 2003**

Section 30E of West Bengal Value Added Tax Act, 2003, read with rule 44 of West Bengal Value Added Tax Rules, 2005, requires submission of statements, accounts, audit reports or declarations by registered dealers within the 31<sup>st</sup> December after the end of the year.

Audit Report in Form 88, as provided for under rule 44 of WB VAT Rules, was omitted with effect from 01.04.2017, and instead every registered dealer, who is mandated to get his accounts audited under the provision of the Income Tax Act, 1961 (43 of 1961) (IT), was required to submit a copy of the said IT audit report under section 30E of the WB VAT Act, together with a copy of the Profit and Loss Account and Balance Sheet for such year within the 31<sup>st</sup> day of December after the end of the year.

After the GST law being implemented with effect from the 1<sup>st</sup> day of July, 2017, there seems to be some confusion amongst some dealers regarding submission of statements, etc., under section 30E, for the quarter ended 30.06.2017.

It is hereby clarified that since the provision of the Income Tax Act, 1961, does not require audit for a single quarter hence submission of statements, accounts, audit reports for the quarter ended 30.06.2017 is not mandatory under section 30E of the West Bengal Value Added Tax Act, 2003.

This is for information and guidance of all concerned.

Sd/- 19/12/18  
(Smaraki Mahapatra)  
Commissioner,  
Sales Tax, West Bengal

Memo. No. 506CT/PRO  
3C/PRO/2015

Date: 19.12.2018

Copy forwarded to the Additional Commissioner, Commercial Taxes, In-Charge of ISD for information and for getting it uploading on the internal website of the Directorate for information of all concerned.

Sd/- 19/12/18  
(Adesh Kumar)  
Special Commissioner of Revenue,  
Commercial Taxes, W.B. &  
Public Relations Officer