

**GOVERNMENT OF WEST BENGAL
OFFICE OF THE COMMISSIONER, COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA – 700 015.**

Further addendum to Trade Circular No. 14/2010 dated 26.11.2010

14/02/2011

Reg : Issue of Way Bills.

In the addendum to Trade Circular No. 14/2010, issued on 31.01.2011, it was observed that in addition to the electronic system of generation of Way Bills in Form- 50A in de-materialised form, it might be beneficial for some dealers if the old system of issuance of Form- 50 is continued in exceptional circumstances for some time more. It was therefore communicated that the assessing officers might issue of Way Bills in Form- 50 on manual application upto 31.03.2011 in exceptional circumstances after taking approval of the concerned Senior Joint Commissioner of the Circle.

In the above scheme, the cases of those dealers who were selected and used to get Way Bills on electronic application, were not covered. It is now felt that the scheme may also be extended to those dealers so that they may also apply manually before their respective assessing authorities in exceptional cases and get delivery of Way Bills in Form- 50 to be used against their imports, so that they get some more time to be familiar with the new system of generation of Form – 50A.

It would be necessary to take approval of Senior Joint Commissioner of the Circle or the Additional Commissioner of Corporate Division, as the case may be.

The Way Bills thus issued may be utilized upto 30.06.2011 and the Way Bills which remain unused at the end of June,2011, may be surrendered within 31.07.2011 at the respective Charge Office/ Corporate Division.

It would be necessary to follow the other procedures as laid down in the addendum to Trade Circular No. 14/2010, issued on 31.01.2011.

All concerned are requested to bring the contents of this circular to the notice of the dealers.

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

Memo No110(500)CT/PRO
3C/PRO/2008

Dated:14.02.2011

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2).....Special Commissioner, Sales Tax, W.B/
Additional Commissioner, Sales Tax, W.B.
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Sales Tax,(HQ).
- 5) Sr.Joint Commissioner, Sales Tax,.....Circle/Range/Central
Section/.....
- 6) Joint Commissioner, Sales Tax.....Circle/Charge.
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.....
- 9) Website www.wbcomtax.gov.in.

For Commissioner,
Sales Taxes, West Bengal