

GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA -15

**Addendum to Trade Circular No. 09/2011 dtd.23.05.2011**

**Dated: 07.02.2014**

*Sub: Generation of e-Way Bill by a dealer registered under Tatkhnik Registration Scheme*

Trade Circular No. 09/2011 dtd.23.05.2011 makes it clear that a dealer, registered under the WBVAT Act, 2003 and the CST Act, 1956 is eligible to generate dematerialized Way Bill after submission of his electronic returns for at least two (02) and at most three (03) consecutive quarters since the date of registration if he pays tax of an amount not less than rupees one lakh under both the Acts taken together according to these returns.

With effect from 01.04.2013, a new Tatkhnik Scheme of registration has been introduced. According to that Scheme, dealer intending to apply for registration under the Scheme shall have to pay rupees ten lakh as security besides fulfillment of other conditions laid down there. Registration is granted to him within two working days from the date of filing his application for registration. The security is adjustable against his immediate future tax liability.

A dealer, registered under Tatkhnik Scheme fulfils the payment criteria on the very date of registration. The criteria of filing first two or three consecutive returns is found not important in his case as his payment is allowed to be adjustable with his immediate return dues.

It is therefore decided that a dealer, registered under Tatkhnik Scheme, will be eligible to generate dematerialized Way Bill from the date on which he is granted registration under the WBVAT Act, 2003 and under the CST Act, 1956. He will automatically be selected and will be communicated through auto-generated SMS. Other conditions laid down in Trade Circular No. 09/2011 dtd. 23.05.2011 will apply in his case.

Sd/-07.02.2014  
Binod Kumar  
Commissioner,  
Sales Tax, West Bengal

Memo No. 100CT/PRO

Dtd. 11.02.2014

Forwarded to Addl.CCT/ISD for information and for uploading this circular to the Directorate's website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in) for information of all concerned.

Sd/- 11.02.2014  
K.C.Chowdhury  
Addl.CCT/WB