

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

**CIRCULAR**

**Dated 30<sup>th</sup> July, 2012**

**Sub : Relaxation in online submission of application under WBIPA Scheme-2010 for the Q.E. 31.12.2011.**

Circular on WBIPA Scheme – 2010 was last issued on 07.09.2011 wherein modalities for disposal of an application filed in Form 1 under that scheme were laid down and officers of the Directorate were requested to follow that modalities. New format of certificate came in place of old certificate only because of the fact that the concept of industrial unit had gone and in its place the concept of industrial enterprises under MSMED Act, 2006 started its operation.

By an amendment made vide Notification No. 1696 FT dated 21.11.2011 in the resolution no. 483 F.T. dated 31.03.2010, subsequently amended by notification no. 1281 F.T. dated 30.08.2011, system of filing manual application in Form-1 claiming assistance under the scheme was discontinued. From the Q.E. 31.12.2011, it was made mandatory that every applicant shall have to file his application claiming incentive electronically in Form 1A as would be available in the website of the Directorate. The peculiar feature of this application in Form-1A is that one single application would cover claims to be preferred both under the WBVAT Act, 2003 and under the CST Act, 1956.

Reports have come to us that a group of dealers had submitted their applications electronically in Form-1A by putting the details for VAT amount only with their previous understanding that they would send another Form-1A by putting the details for CST amount separately. But their option did not materialise. System did not accept their CST applications. Naturally, they were deprived of registering their claim for CST amount.

The matter is considered in depth and it is decided that those dealers will make an application in plain paper in duplicate to the Joint Director, Policy Planning Unit stating the fact and mentioning the acknowledgement number with date satisfying their filing of application for VAT amount, for cancellation of the said Form -1A and for allowing them to file fresh application in Form- 1A in a combined manner.

Joint Director, Policy Planning Unit will pass an instruction on the body of both copies of application requesting NIC to cancel the earlier application and to allow dealers to submit new applications in Form 1A.

NIC will cancel the previous Form-1A. The dealers will then be eligible to file fresh applications online covering claims under both the Acts in a single forms electronically.

All concerned are requested to bring the content of this circular to the intending dealers.

Binod Kumar  
Commissioner,  
Commercial Taxes, W.B.

Memo No. 536(225)CT/PRO  
4R-3/2012

Dated : 30.07.2012

Copy forwarded for information and necessary action to :

- 1) The Principal Secretary, Finance (Revenue) Department, Government of West Bengal.
- 2) Spl. Commissioner, Sales Tax, W.B./Addl. Commissioner, Sales Tax, W.B.
- 3) Spl. Officer, Bureau of Investigation.
- 4) Sr. Joint Commissioner, Sales Tax (H.Q.)
- 5) Sr. Joint Commissioner, Sales Tax .....Circle/Range/Central Section.
- 6) Jt. Commissioner, Sales Tax.....Circle/Charge.
- 7) Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.
- 9) Website HYPERLINK <http://www.wbcomtax.gov.in>

for Commissioner,  
Commercial Taxes, W.B.