

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

**TRADE CIRCULAR NO. 12/2019  
DATED: 26/02/2019**

**Subject: Application under section 5 of the WBST (Settlement of Dispute) Act, 1999 in respect of arrear tax, interest, late fee or penalty in dispute as referred to in clause (aa) of sub-section (1) of section 2.**

Various representations have been made by the dealers seeking clarification on the procedure to be followed in respect of filing of application relating to entry tax under the W.B.S.T. (Settlement of Dispute) Act, 1999 where a dealer has already been assessed for a particular period, and the amount assessed far exceeds the actual amount payable as per the provisions of the West Bengal tax on Entry of Goods into Local Areas Act, 2012. While in some such cases the matter is lying either with the appellate or revisional or reviewing authority or in higher forums, in most of the cases no appeal has also been preferred by the dealer.

In this regard it is hereby clarified that with regard to West Bengal Tax on Entry of Goods into Local Areas Act, 2012, arrear tax, interest, late fee or penalty as defined in clause (aa) of sub-section (1) of section 2 is different from the arrear tax, interest, late fee or penalty as defined in clause (a) of sub-section (1) of section 2 in respect of other Acts included within the meaning of the relevant act as defined in clause (e) of sub-section (1) of section 2. The carved out definition under clause (aa) of sub-section (1) of section 2 for Entry Tax only specifically spells out through an explanation appended to the said clause that tax referred to therein means the tax payable in accordance with the provisions of sub-section (1) of section 4 of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012. Furthermore, it has not been linked to any proceeding as discussed in clause (a) of sub-section (1) of section 2.

Hence, considering the above, all concerned are hereby informed that while making an application under the W.B.S.T. (Settlement of Dispute) Act, 1999 for entry tax as referred to in clause (aa) of sub-section (1) of section 2, the applicant will be required to pay arrear tax at the rate of one hundred *per centum* as given in clause (aa) of sub-section (1) of section 7 in accordance with the provisions of sub-section (1) of section 4 of the West Bengal Tax on Entry of Goods into Local Areas Act, 2012, and not on the basis of tax assessed, or modified/confirmed by appellate, revisional or reviewing authority subject to the condition that the applicant files a Statement in the format given below alongwith Form 1 (Application for SOD).

## STATEMENT

### Information relating to arrear tax, interest, late fee and penalty in dispute under the West Bengal Tax on Entry of Goods into Local Areas Act, 2012

Period ..... to .....

Sl. No.	Particulars	Amount (₹)
1	Turnover of import of specified goods	
2.	Less: Deduction under section 4 other than the deductions prescribed in Rules	
3.	Less: Deduction as per rule 6 of the West Bengal Tax on Entry of Goods into Local Areas Rules, 2012	
4.	Less: Deduction as per rule 7 of the West Bengal Tax on Entry of Goods into Local Areas Rules, 2012	
5.	Less: Any other deduction	
6.	Taxable turnover of import on which tax is payable [1-2-3-4-5]	
7.	Tax payable <b>[1% of 6]</b>	
8.	Less: tax paid by the applicant as it is evident from challan produced (excluding any amount paid for settlement)	
9.	Tax remaining unpaid by the applicant [7-8]	
10.	Interest in dispute	
11.	Late fee in dispute	
12.	Penalty in dispute	

The above particulars are true and correct to the best of my knowledge and belief.

I agree to produce the relevant documents, forms, certificates etc. relating to my claim of deduction on demand by the appropriate designated authority.

Date.....

Signature of the applicant.....

Place .....

Name.....

Status.....

Sd/-  
(Smaraki Mahapatra)  
Commissioner,  
Commercial Taxes, West Bengal

Memo No. 72CT/PRO  
3C/PRO/2019

Date: 26.02.2019

Copy forwarded to the Additional Commissioner of Revenue/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/- 26/02/2019  
(Adesh Kumar)  
Special Commissioner of Revenue  
Commercial Taxes, W.B. & PRO