

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

**TRADE CIRCULAR NO. 02/2019  
DATED: 07/01/2019**

**Subject: Introduction of Electronic Appeal/Revision/Review petition under the  
West Bengal Tax on Entry of Goods into Local Areas Act, 2012 (Entry Tax)**

As part of the ongoing process of online filing and disposal of appeal petitions under the WB VAT Act, 2003 and the CST Act, 1956 in terms of Trade Circular No. 14/2013 dated 05.12.2013 followed by Trade Circular No. 03/2015 dated 01.04.2015, a similar facility for online filing and disposal of appeal petitions under the West Bengal Tax on Entry of Goods into Local Areas Act, 2012 (Entry Tax Act) is being rolled out for dealers under all Circles who will now be able to file online Appeal for Entry Tax.

As the process of online filing of appeal petitions and subsequent submission of hard copies at Circles have been streamlined and functioning normally for quite some time, the need for coming to Uploading Centre at Beliaghata as mentioned in Trade Circular No. 14/2013 dated 05.12.2013 is hereby discontinued for e-Appeal filing under all Acts.

This will come into force with immediate effect.

Sd/- 07/01/2019  
(Smaraki Mahapatra)  
Commissioner  
Commercial Taxes, W.B.

Memo No. 04CT/PRO  
3C/PRO/2019

Date: 07.01.2019

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/- 07/01/2019  
(Adesh Kumar)  
Special Commissioner of Revenue  
Commercial Taxes, W.B. & PRO