

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

TRADE CIRCULAR NO. 11/2015  
DATED: 27.05.2015

**Sub: Direct credit for refund of VAT to dealer's Bank Account**

This Directorate has been making pre-assessment refunds of VAT to dealers through the online module where the refund amounts are directly credited to the dealers' bank accounts. The post-assessment refunds to the dealers under the West Bengal Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956 were made by issue of Cheques.

In terms of rule 76(3A) of West Bengal Value Added Tax Rules, 2005, pre-assessment VAT refunds are to be made within thirty working days from the date of receipt of the application for refund and the newly amended provision of rule 59(4) stipulates that post-assessment refund is to be given within one month from the end of the month in which the order of assessment is issued.

As the State Government has introduced the system of e-Billing module under the Integrated Financial Management System, the dealers are requested to furnish the details of their bank accounts, viz., Name of bank, Branch, Nature of Account, Account Number, and IFSC Code to which the refunds will directly be credited through the e-billing module. For expediting such refund in future, the dealers are requested that the said information about bank accounts should preferably be furnished at the time of assessment/audit itself and may also be uploaded in the dealer's profile in the Directorate's website.

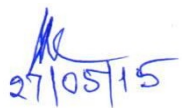
So from April, 2015 onwards, all such refunds under VAT, both for pre-assessment and for post-assessment cases, will be made through ECS/NEFT for direct credit to the dealers' bank accounts.

Sd/- 27/5/2015  
(Binod Kumar)  
Commissioner, Sales Tax, WB

Memo. No. 451CT/PRO  
3C/PRO/2012

Date: 27.05.2015

Copy forwarded for information to the Sr.JCCT/ISD for information and for uploading it on the official as well as internal website of the Directorate for information of all concerned.

  
(Adesh Kumar)  
Sr.JCCT & PRO