

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

**TRADE CIRCULAR No. 01/2010**

**Date: 4<sup>th</sup> January, 2010.**

Reg :: Online application for registration under the W.B. Value Added Tax, 2003 and Central Sales Tax Act, 1956.

The system of online application for registration under the W.B. Value Added Tax Act, 2003 and Central Sales Tax Act, 1956 has been introduced with effect from 01.01.2010. Dealers having principal place of business at any place within West Bengal may apply for online registration under VAT and CST Acts on and from the aforesaid date of 01.01.2010.

In the system, there will be no hearing or personal appearance. However, the applicant-dealer must have a valid e-Mail address and PAN number before submitting for e-application. For each application for registration, a fee of Rs. 100/- is to be deposited on VAT or CST challan before making the application.

In order to submit an application, the applicant has to click on the link : 'Apply online for Registration' in the Directorate's website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in). Brief instructions for e-application for registration are available on click. The applicant has to select the application-type (whether it is an application under the VAT Act or under the CST Act) and to furnish the information as required in the application and finally to submit the application. Some of the fields in the application are mandatory and no application can be submitted without furnishing those information. On successful submission of the application, an acknowledgement slip would be generated along with an Application Number. The applicant-dealer should mention the Application Number for future correspondence, if necessary.

The dealer is to send by registered post/courier only all necessary documents duly signed as mentioned in Acknowledgement slip along with printed copy of application with data and acknowledgement slip, to the Joint Commissioner, Commercial Taxes, Central Registration Unit at 10, Madan Street, Kolkata – 700 072 within three working days from the date of e-submission of the application. No Form or document would be received at the above address except by registered post or couriers.

On receipt of the application and the documents, the Registration Certificate will be sent at the dealer's principal place of business within shortest possible time.

**(H.K. Dwivedi)  
Commissioner, Sales Tax,  
West Bengal**

**Memo No. 01(500)CT/PRO  
3C/PRO/2008**

**Date: 4<sup>th</sup> January, 2010**

**Copy forwarded for information and necessary action to:**

- 1) the Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Commercial Taxes, W.B./  
Additional Commissioner, Commercial Taxes, W.B
- 3) the Special Officer, Bureau of Investigation.
- 4) the Sr. Joint Commissioner, Commercial Taxes, (HQ)
- 5) Sr. Joint Commissioner, Commercial Taxes, .....Circle/Range/Central  
Section/.....
- 6) Joint Commissioner, Commercial Taxes .....Circle/Charge
- 7) the Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.....

for Commissioner,  
Commercial Taxes, W.B.