

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

TRADE CIRCULAR NO. 03/2015

DATED: 01.04.2015

**Subject: Procedure of filing electronic Appeal/Revision/Review petition under the West Bengal Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956**

As a part of ongoing computerisation process for making filing of appeal, revision and review petitions easier and transparent for dealers, e-Appeal was launched by the Directorate on pilot basis for the dealers of Corporate Division and Kolkata (South) Circle. After successful pilot runs of the process in these two wings, we are going to roll out e-Appeal Module for all the dealers registered under the WBVAT Act, 2003 and the CST Act, 1956 throughout all the Circles in West Bengal with effect from 01.04.2015.

Trade Circular No. 14/2013 dated 05.12.2013 was issued laying down the procedure on how a dealer, registered under the WBVAT Act, 2003 and the CST Act, 1956 under the jurisdiction of Corporate Division, would file electronically his petition of appeal or revision or review. The dealers of all Circles will follow the same procedure as laid down in Trade Circular No. 14/2013 dated 05.12.2013 for this purpose.

This will come into force with immediate effect.

Sd/-01/04/2015  
(Binod Kumar)  
Commissioner,  
Commercial Taxes, W.B.

Memo. No. 292CT/PRO  
3C/PRO/2012

Date:01.04.2015

Copy forwarded for information to:

- (1) The Principal Secretary, Department of Finance, W.B.
- (2) The PS to Minister-in-Charge, Department of Finance, W.B.
- (3) The President/ Chairman of Chambers/Trade Bodies via e-mail.
- (4) The Sr.JCCT/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-01/04/15  
(Adesh Kumar)  
Sr.JCCT & PRO