

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

**TRADE CIRCULAR NO. 04/2013
Dated 28. 02. 2013**

Re: Issuance of pending Central Declaration Forms C & F and Cancellation of Dematerialised C & F Forms for which opportunity of generation has expired

Since introduction of Dematerialised Central Declaration Forms C & F from quarter ending 30.06.2010, a number of Trade Circulars, viz., No. 07/2010 dt. 22.06.2010, No. 06/2011 dt. 17.03.2011, No. 02/2012 dt. 04.01.2012 with Addendum dt. 04.04.2012 and No. 05/2012 dt. 12.04.2012 with Addendum dt. 10.07.2012, regarding generation of Dematerialised C & F Forms within specified time and also after expiry of date of submission of revised return were published to facilitate dealers in generating such Forms according to their requirements.

According to the last Trade Circular no. 05/2012 dt. 12.04.2012, dealers still needing rectification of return even after submission or after expiry of time for submission of revised return for 2010-11 period were allowed to upload 'revised statement' electronically within 30.06.2012 for onward generation of due C/F Forms after necessary 'offline' permission from the Assessing Officers. The facility for 2010-11 was extended till 31.07.2012 and the same facility was allowed for 2011-12 period also with last date of uploading being 31.12.2012, through Addendum to Trade Circular no. 05/2012 dt. 10.07.2012.

In spite of opening up several such facilities, various cases are still being reported where dealers either have failed to avail the opportunities within due time or are still left with wrongly filled original returns or revised returns or revised statements when time to rectify those have expired. To get rid of the impasse, a new Web Application is going to be introduced shortly as a common answer to all such C & F Form-related problems with the following particulars:-

1. The new Web Application will be available through a new web-link in Directorate's website www.wbcomtax.gov.in.
2. This link is meant for-
 - (a) Application for Dematerialised CST Forms C & F for any previous period for which time or occasion for submission of revised return has expired, and
 - (b) Application for Cancellation of any Dematerialised CST Forms C & F generated earlier.
3. Dealers need to download two JAR files for filling up their requirements for C/F Forms.
4. Logging in this link, dealers will be able to-
 - (a) upload inter-state registered purchase/ stock transfer against requirement of CST Form C/F for any previous quarter through those JAR files, and simultaneously
 - (b) select already generated demat Forms C/F to be cancelled, if any, for that quarter.
5. Such applications will receive a system-generated acknowledgement for that quarter, mentioning the gist of requisition and cancellation applied for.
6. Dealers then need to approach respective Assessing Officers with print out of the Acknowledgements and print outs of uploaded requirements for disposal.

7. Applications for new Forms and/or Cancellation of Forms will be disposed at the Charge Level by the AO directly through an Internal Application, after verifying the new claims of the dealer on the basis of acknowledgement number, requirement & available physical documents produced by dealer in support of the claims along with available information in Directorate's Database with simultaneous safeguarding of revenue, if any, as per provisions of Law. As online grant of such applications is given, specific Forms will automatically be cancelled as required and dealers will be able to generate fresh dematerialised Forms using the same link.

The previous process of uploading of revised statement is thus withdrawn. But if rectification is needed after generation of Forms, those must be cancelled first. This facility is meant for C & F Forms only. Earlier process of application for CST Forms E-I, E-II & H will be as usual where selected dealers will apply electronically at CFIS and not-selected ones manually at Charge.

Sd/-
(BINOD KUMAR)
Commissioner
Commercial Taxes, West Bengal

Memo No: 173CT/PRO
3C/PRO/2012

Dated : 28.02.2013

Copy forwarded for information and necessary action to :-

- 1) The Principal Secretary, Finance Department, West Bengal.
- 2) Spl. Commissioner, Sales Tax, W.B./Addl. Commissioner, Sales Tax, W.B.
- 3) Spl. Officer, Bureau of Investigation.
- 4) Sr. Joint Commissioner, Sales Tax, (H.Q.).
- 5) Sr. Joint Commissioner, Sales Tax,..... Circle/Range/Central Section.
- 6) Jt. Commissioner, Sales Tax.....Circle/Charge.
- 7) Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Website HYPERLINK <http://www.wbcomtax.gov.in>.
- 9) Trade Bodies.

for Commissioner,
Commercial Taxes, W.B.