

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA -15

Trade Circular No. 04/2014

Dated: 14/03/14

Sub: Change in procedure of submission of application for and amendment of certificate of registration by dealers registered under the WBVAT Act, 2003.

As part of ongoing computerization process, a change has been brought about in the procedure of filing application for amendment in the certificate of registration by a dealer registered under the WBVAT Act, 2003. Instead of the existing manual process, he shall have to make his application compulsorily to his assessing authority electronically. However, for amendment cases that are not available in the list of amendments enumerated in the “e-Amendment of Registration” application, dealers shall apply before the respective assessing authority following the existing manual procedure.

The new procedure to be followed by every dealer is laid down below:

- Dealer intending to apply for amendment in his RC will log on in the Directorate’s website www.wbcomtax.gov.in using his user ID and password allotted to him. No manual application shall be entertained.
- He has to submit his amendment application online in the Form as may be applicable in his case following the instruction given therein. He will get a print out of an acknowledgment slip for such submission.
- After transmitting the data electronically, he will send a duly signed print-out of the application along with a photo copy of the acknowledgment slip, self attested photocopies of the necessary supporting documents in connection with the amendment and original RC issued to him prior to the introduction of e-generation of R.C, by hand including courier/ by speed post or registered post to his assessing authority within ten working days from the date of making application electronically. Assessing authority will take care of the court fee matter separately.
- If his assessing authority is satisfied that the application is in order, he shall, within forty five days from the date of receipt of the print-out of the application, amend the RC of the dealer and will inform the

applicant dealer the fate of his application through e-mail. The dealer can take print-out of the dematerialized amended RC from the dealer's profile in the website.

This new procedure shall come into force with immediate effect. Any application filed for amendment of RC manually prior to this date must be disposed of within 31.03.2014. All manual applications, found not disposed as on 31.03.2014, shall be deemed to have been rejected or non-applied at all. Those dealers are to make fresh applications using online module.

Sd/- 14.03.2014
(Binod Kumar)
Commissioner,
Sales Tax, West Bengal

Memo No. 239 CT/PRO
3C/PRO/2012

Date: 14.03.2014

Copy forwarded to Addl.CCT/ISD for information with the request for uploading it in the Directorate's website for information of all concerned.

Sd/- 14.03.2014
K.C.Chowdhury
Addl.CCT/WB