

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

**TRADE CIRCULAR NO : 05/2012**

**Dated 12.04.2012**

**Reg: Submission of revised statement against sale purchase mismatch in VAT return and Issuance of pending central forms(C and F forms) after the expiry of the date of submission of revised CST return.**

In the earlier circular (2/2012 dated 4.1.2012) regarding the issuance of pending Central declaration Forms, it has been decided that for the period 2010 -11 dealer who have not generated Forms even after submission of correct returns, were allowed to generate those pending Forms within 31.3.2012 even though their period of submission of revised return had already been expired long back. The date has been extended further till 30.6.2012 vide addendum to Trade Circular no 2/2012 dated 4.4.2012.

Due to various reasons dealers could not collect central Forms in time for the period 2008 -09 and 2009 -10. At that point of time selected dealers received central Forms from Central Form Issue Section (CFIS) upon filing online application and rest unselected dealers received those Forms from respective charge offices against manual application.

It has been decided that all the pending Forms for the period **2008 -09 and 2009 -10**, must be procured **manually** from the respective charge offices, as per provision of law , after production of earlier utilization and other relevant documents within 31.07.12. To remove further confusion, issue of declaration Forms from CFIS will be discontinued. Dealer has to upload online utilization of the manual forms so received, following the link in our website.

As per amendment made vide provision of WB Finance Act 2011, which came into force from 01.09.2011 revised return can be submitted only once for each period and that too within six month from the due date.

Several cases have been reported where dealers have already revised their returns once and still have certain mistakes which need to be revised or the mistakes in the return have been detected after expiry of time limit for filing of revised return. There may be various reasons for which the return needs to be revised and some may involve further generation of Forms or correction of already generated demat central Forms. To give a common solution to all such problems a system of online submission of **revised statement** is introduced. The revised statement will be considered and tagged with the earlier original return/revised return for the purpose of any future analysis.

- For all the cases where the dealer has already revised his original return, or where the time limit for filing of revised return is over, **dealer can submit online revised statement, only once for each quarter** w.e.f. QE 30.6.2010. The cut of date for filing of revised statement quarter wise for the periods 2010 -11 will be 30.06.2012.

- The dealer can file the revised statement online by using the link “*login for e filing of VAT return/Revised Statement*” (for filing of revised statement under VAT Act) and “ *login for e filing of CST return/Revised Statement*” (for filing of revised statement under CST Act) in the directorate website, [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in).
- The dealer will receive the acknowledgement receipt online and within seven days of filing the revised statement, the hard copies of the same along with the acknowledgement slips for both the revised statement and original/revised return last filed, need to be submitted before the assessing authority.
- The assessing authority within 30 days of receipt of the hard copies shall pass an order either accepting or rejecting the revised statement.
- In Form related statement, all the earlier Forms shall stand cancelled and the dealer will be informed by system generated SMS/Email to generate the new set of central Forms as per annexures in revised statement within 30 days of receipt of SMS/Email.
- Cancelled forms and freshly generated forms are tagged together for data sharing with TINXSYS.
- The link for filing revised statement has been made available in the website, w.e.f. 10.04.2012 and the generation of demat Forms by dealers may be made after 10.05.2012.

In this context this is worth mentioning that if a dealer wants to file revised statement for QE 30.09.2011 for both the above purposes, that is **a) against a sale purchase mismatch report and b) for generation of pending central Forms**, the time limit will be 30.04.2012. A dealer can file only one revised statement for a particular period. Hence all the dealers are requested to be extra cautious while filing revised statement, as once it has been filed there will be no option left for procuring pending central Forms on the basis of some other information.

Binod Kumar  
Commissioner,  
Commercial Taxes, W.B.

Copy forwarded for information and necessary action to :-

- 1) The Principal Secretary, Finance (Revenue) Department, Government of 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) Trade Bodies.
- 9) Website HYPERLINK <http://www.wbcomtax.gov.in>.

for Commissioner,  
Commercial Taxes, W.B.