

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

TRADE CIRCULAR No. 6 /2010

Date : 15th June, 2010

Reg: Registration under WBVAT Act, 2003/Self-generation of User-id & Password.

For filing online Returns under the VAT/CST Acts, the Directorate sent letters to all dealers registered upto 28.2.2010 indicating their respective User-id and Password.

From the Q.E. 30.06.2010, **all registered dealers** will be required to file returns electronically in appropriate forms. For self-generation of User-id and Password, in the Directorate's website a link has been provided enabling a registered dealer to create the same on furnishing his PAN and the e-mail address.

It appears from the database that about 20% of the dealers who have been granted Registration under VAT during the period since 01.03.2010 on manual application, did not indicate any PAN in their application for Registration. In such cases, the registering offices have either not mentioned anything or have recorded remarks like 'Applied For' or 'A/F' or 'Nil' or 'NA' etc. in the field for imputing PAN.

Needless to state that absence of PAN/correct PAN in the dealer's database not only affects the comprehensiveness of the database, but also hinders self-creation of the User-id and Password through the utility provided in the website. In the above circumstances, the following instructions are issued for information and necessary action of all concerned.

- (a) Furnishing of PAN details in the manual application for registration will henceforth be mandatory as a pre-condition for obtaining Registration from the registration offices wherefrom the registrations are granted on manual application. Generation of VAT/CST RC No. will be blocked if the PAN is not furnished or the furnished PAN does not match with the structure of PAN issued by the Income Tax Department.
- (b) For the purpose of self-generation of User-id and Password, the registered dealers who obtained registration after 28.02.2010 and did not furnish PAN before Registration, will also be allowed to generate the User-id and Password if they indicate their respective PAN and email-id with a declaration that the information furnished are correct.
- (c) At the time of filing returns, the system prompts for furnishing the PAN. This has, however, not been made mandatory so far. This same system will continue now. However, it may be noted that furnishing of PAN will be made **mandatory** for filing VAT and CST Return starting from the Q.E. 30.09.2010. If any dealer does not have a PAN so far, he may obtain the same as early as possible so that he does not find difficulty in filing the returns for the Q.E. 30.09.2010.

All concerned are requested to bring the contents of this circular to the notice of the dealers.

(H.K. Dwivedi)
Commissioner, Sales Taxes,
West Bengal.

**Memo No. 355 (225)CT/PRO
3C/PRO/2008**

Date: 15.06.2010

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 TaxesCircle/Charge
- 7) the Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.....

for Commissioner of Commercial
Taxes, W.B.