

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

Trade Circular No. 7 /2010

Date: 22-June-2010

Sub. : New scheme for issuance of 'C' and 'F' Forms

1. The Commercial Taxes Directorate of West Bengal has already rolled out a host of e-services for the benefit of trade and industry. Issue of CST related Declaration Forms/ Certificates on e-application was one such service, which was introduced with effect from 01/01/2009.
2. The Directorate is now happy to announce the introduction of Dematerialized 'C' and 'F' Forms under the CST Act with effect from 01/07/2010 in place of physical Forms issued from the offices of the Directorate either on electronic application or on manual paper application. The proposed scheme is an improvement over the existing system as it is not only more convenient to the dealer, but also more revenue compliant.
3. Under the proposed scheme, the system of issuance of blank statutory Forms either on e-application or in person will be discontinued and the dealer will not be required to apply online or visit the respective Charge Offices to receive delivery of CST related Forms
4. In the new scheme, the facility of generation and printing of 'C' and 'F' Forms with the required particulars will be available to the dealer in his desktop after he has furnished the VAT and CST Returns online with all the required annexures along with invoice-wise details of inter-State purchases/ stock transfer, followed by the submission of printed hard copy of Return, as provided under the law.
5. No separate requisition for Forms, as of now, will be required in the proposed system since the dealer's Return will serve the purpose of requisition as all the required particulars including invoice-wise details relating to the dealer's inter-State purchases/ transfer from registered dealers of other States will have to be furnished in the new Return Forms which will be introduced in respect of quarters starting from the Q.E. 30/06/2010.
6. In the proposed system, the dealers will have to submit electronically the VAT Return first, followed by online submission of CST Return. The dealers shall have to follow this sequence strictly.
7. Since the CST Return serves the purpose of a requisition for Forms, the dealers must be extremely careful in filling up the Returns and should not commit any error, omission or commission in filing the Returns so that he is unable to take the benefit of this facility, seamlessly.
8. The information furnished in the CST Return in respect of inter-State purchase / transfer would be verifiable through the portal of TINXYS which is the repository of all India dealers' and CST related Forms' database.
9. After submission of the Returns, the dealer may conveniently log on to the Directorate's website www.wbcomtax.gov.in with his user account and password and click on the appropriate link for generation of the 'C'/ 'F' Form, as the case may be.

10. The dealer is to select the Return period (from the dropdown list) with respect to invoices on which he wishes to download the Forms.
11. Once the dealer opts to generate Forms with respect to a quarter or a month of that quarter, he will not be allowed to revise the Return for that quarter. Once the Forms are generated for the selected invoices, no further modification or revision will be allowed.
12. The dealer will have to confirm the process of generation and print. The 'C'/ 'F' Form thus generated will have to be printed by the dealer in A4 size papers in triplicate. The dealer will affix his signature with seal on the Declaration Forms/ Certificates and their annexures, and send it directly to the dealer in the other State. These Forms will not be required to be authenticated, stamped or signed by any authority under the Directorate.
13. Form issue details would be uploaded to TINXSYS portal on regular basis. The issue details can also be verified through the website of the Directorate : www.wbcomtax.gov.in. The genuineness of the Forms can be verified by the assessing authorities through the website of the Directorate.
14. It is made clear that the 'C'/ 'F' Forms may be generated in the new system in respect of inter-State purchases or stock transfer effected from 01/04/2010 only. In respect of purchases / transfer made upto 31/03/2010, the dealers will have to obtain the Forms on e-application or on paper application as of now.
15. For operational details, the dealers may go through the related User Manual which will be available in the website on and from 28th. June, 2010.
16. All assessing officers should periodically verify the tax behaviour of the dealer vis-à-vis the generation and utilisation of Forms through this procedure.

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

Memo No. 393(500)CT/PRO
3C/PRO/2008

Date: 22.6.2010

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) N.I.C., 14, Beliaghata Road, Kolkata – 15.
- 9) Trade Bodies.....

for Commissioner of
Commercial Taxes, W.B.