

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

TRADE CIRCULAR No. 08/2011

Date: 25th April, 2011.

Reg :: Manual Submission of Returns , manual issue of C Forms & Waybills

Till date dealers falling under the following categories would have to submit returns manually:-

1. When a dealer remains outside the purview of selection for filing e-returns or when a dealer is deselected after such selection u/r 34A, u/r 34AA, u/r 34AB;
2. When the **sales return amount** from the previous quarter(s) **exceeds** the turnover of sales of the current quarter then the VAT Return and corresponding CST Return for the relevant return period are to be submitted manually;
3. Where the **R.C.** of a dealer under CST Act is **cancelled** but the same under the VAT Act is not and vice-versa;
4. When a **dealer** deals in goods **under both VAT & WBST Act**, then the WBST Act Return and corresponding CST Return (for goods under WBST Act) are to be submitted manually;
[For goods under VAT Act, dealer has to submit both VAT Return & corresponding CST Return electronically. For such dealers, there are two CST Returns, one to be submitted manually (relating to WBST Act) and another electronically (relating to VAT Act)];
5. Where a dealer's **RC** is **cancelled** on any date **within the return period**;
6. When a dealer is **registered under CST Act only**;
7. When a **hotelier** has opted for **composition** of tax and submit return in **Form 15**;

Among these dealers only those whose registration under CST Act is cancelled but the same under the VAT act is not and the hotelier dealers enjoying composition scheme u/s 16(6), can now submit online return.

It has come to my notice that some other dealers are facing difficulties while filing their on-line returns. Considering the difficulties faced by them it is decided that some more dealers will be deselected for the purpose of submitting returns under u/r 34A, u/r 34AA, u/r 34AB and will be allowed to submit their returns manually with immediate effect as under:-

1. When a **reselling dealer**, having registration under both VAT and CST Acts, has opted for **composition** u/s 16(3) and submitting return in **Form 15R**, has to submit a **single CST Return manually for the whole year**;

2. When a reselling dealer, enjoying composition u/s 16(3) and submitting return in **Form 15R**, loses his eligibility under this section due to exceeding the taxable quantum of Rs. 50 lakh and/or due to inter-state purchase/sale made during a year, then-
 - a) In case the **taxable quantum exceeds Rs. 50 lakh** in a month during the year, the dealer shall submit 'both' (a) **Form 15R from the beginning of the period upto that month manually** and (b) **quarterly Form 14 for the remaining period electronically**;
 - b) In case the dealer **makes inter-state purchase/sale** during the year, he shall submit return in **Form 14 separately for each quarter electronically** from the beginning of the year.
3. When a hotelier dealer, enjoying composition u/s 16(6) and submitting return in **Form 15**, loses his eligibility under this section due to exceeding the taxable quantum of Rs. 15 lakh in a month during the year, the dealer shall submit (a) **Form 15 from the beginning of the period upto that month manually** and (b) **quarterly Form 14 for the remaining period electronically**.

Such dealers shall submit returns manually at the respective charge offices.

C-FORM:-

Under the following circumstances certain dealers shall **obtain C-Form manually** from assessing authority, in addition to those already getting such forms manually:-

1. Dealers **purchasing goods u/s 3 of CST Act'56** from dealers in West Bengal (i.e. dealers making **subsequent purchase from local dealers**);
2. **Dealers enjoying composition** scheme sec. 18(4) and making inter-state purchase.
3. **Dealers enjoying composition u/s 16(3), u/s 16(3A)** and making inter-state purchase of goods (although it disentitles them to continue under such composition schemes).

WAYBILL:-

Dealers making **purchase in course of import** u/s 5(2) of the CST Act'56 from local dealers in West Bengal shall get Waybill in **Form 50 from assessing authority on manual application**, as the system of Dematerialised Waybill does not allow generation of Waybill when Consignor and Consignee both belong to West Bengal.

It will not be out of place to mention that the **dealers** who are **allowed to submit return manually** in the above mentioned circumstances, shall have to **obtain C-Form** from assessing authority **on manual application** only. And that **dealers submitting returns in Form 15 or Form 15R** are not allowed to avail the e-services of Dematerialised C-Form and Waybill. These dealers shall **get C-Form and Waybill** from assessing authority **on manual application** only.

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

Memo No. 240 (225)CT/PRO
3C/PRO/2008

Date: 25.04.2011

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

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For Commissioner,
Commercial Taxes, W.B