

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

**Trade Circular No. 08/2012  
Dtd. 16.07.2012**

**Sub:** Registration u/s. 24A of the WBVAT Act, 2003 availing of the benefit of amnesty granted under that section.

Section 24A was inserted to the WBVAT Act, 2003 (in short Act '03) w.e.f. 01.08.2006. Considering the fact that the dealers who were afraid of being registered for having huge tax liability accruing from 01.04.2005 onwards, should be given one time scope of being registered just by paying a paltry sum as tax @1% on their total taxable turnovers from 01.04.2005 to the date prior to the date of filing their applications for registration, legislature inserted this section to the Act w.e.f. 01.08.2006. Scheme was applicable for the applicants who had filed their applications upto 31.10.2006.

The legislature again intended to make this scheme operative for the second time. That was done by bringing amendment in section 24A by WB Act-I of 2008 w.e.f. 01.04.2008. That scheme was applicable for the applicants who had filed their applications within 31.12.2008.

In spite of the introduction of the scheme in two phases, it comes into surface from the massive survey work conducted in Kolkata and the districts that a good number of dealers are still carrying on business without being registered under the Act. To give one more scope to those dealers, legislature has further amended section 24A by WB Finance Act, 2012 and that too comes into operation from 01.04.2012. Hands of friendship is again extended by Govt. to the dealers who are eager to come forward with their intention to cooperate with the government and thereby also to avoid, for good, the impending heavy penal measure to be put in place for the defaulters. Such dealers have to pay a sum @2% on their taxable turnover of sales and/or taxable contractual transfer price from the date of acquiring their liability to pay tax to the date prior to the date of filing their applications under this section.

Salient features of this newly amended scheme are as below :

- (1) This time the dealers having their business status as reseller, manufacturer and works contractor are eligible to apply for registration. Entitlement of works contractor is new development of this scheme which was not there in earlier phases.
- (2) The dealers shall have to apply for registration within 31.12.2012 manually.
- (3) A declaration as prescribed under rule 6A shall have to be enclosed along with application for registration. This declaration contains mainly information about turnover of sale/contractual transfer price and tax payable for the period for which the dealer was liable to pay tax but remained unregistered.
- (4) Proof of payment of tax @2% on taxable turnover of sale or on taxable contractual transfer price shall be enclosed along with application.
- (5) Registration will be granted immediately, if found eligible, and certificate will be valid from the date of order.

- (6) However if any notice is issued for determination of liability u/s. 66 or if any records are seized u/s. 67, that dealer will not be eligible to apply for registration under this section.
- (7) The dealer shall not issue tax invoice prior to the date of order granting registration.
- (8) This provision for applying for registration and for granting registration will be applicable for the applications filed under VAT Act.

Massive survey work, conducted by the officers of the Directorate both in Kolkata and in the Districts, is going on now. Dealers who will still remain unregistered even after acquiring liability to pay tax have to face legal consequences. Dealers are, therefore, requested to come forward and to avail of the scope of this scheme for their own benefit.

(Binod Kumar)  
Commissioner,  
Sales Tax, West Bengal.

Memo No. 473(225)CT/PRO  
3C/PRO/2008

Dated : 16.07.2012

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,  
Sales Tax, W.B.