

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

TRADE CIRCULAR No. 9/ 2013

Dated 01/06/2013

Sub: Online Submission of Return in case of Restoration of Certificate of Registration

In order to incorporate recent changes in West Bengal Value Added Tax Rules, 2005, certain changes have been made in the online system of the Directorate as they relate to submission of returns by dealers for the restored periods, restored u/s 29 of the WBVAT Act, 2003.

Till now, every such dealer has to apply for restoration of RC u/s 29(4) of the Act following the modalities laid down in Circular No. 670 dated 13.09.2012 and in its addendum dated 18.04.2013. Besides above, a dealer shall have to do the following after restoration of his registration certificate:-

1. After passing the order for restoration of RC, the respective authority shall inform the dealer as well as ISD about the date of cancellation and the date of restoration order along with a confirmation that the dealer has submitted manually all the statements in the form of returns with all payable dues including late fees for all restored periods (i.e., upto the immediately preceding period to the period when the order is passed). This is required for necessary updation of database by ISD.
2. In all cases where such certificate of registration is restored, the dealer shall be required to upload all the pending return(s), as per rule 34A or 34AA of the WBVAT Rules, 2005, relating to the restored periods electronically through the regular link for return submission in the Directorate's website within one month from the date of receipt of communication of the order of restoration.
3. The late fee in such cases, however, shall not be determined afresh by the system as is done in case of regular returns, provided such return(s) are submitted within stipulated time. In other words, the late fees paid at the time of furnishing statement(s) manually in the form of return(s) along with his prayer of restoration shall be accepted if submitted within stipulated time as in para 1.
4. There is also no need of submitting print copy of such electronically submitted return(s) as those are already submitted as statements manually. Instead, dealer shall submit only the copy of acknowledgement receipt against such electronic submission.
5. The procedure as laid down above shall also be applicable for those cases where the certificate of registration is restored from an order arising from revision passed by any revisional authority under the WBVAT Act, 2003 or CST Act, 1956, or such other cases as allowed by the Commissioner on application by the dealer.
6. Non-furnishing of such return(s) electronically within one month shall keep suspended all access to the various e-services provided by the Directorate. The dealer shall have to get it activated on application to Additional Commissioner, Information Systems Division.
7. Returns due for the periods after restoration order shall be treated as usual as regular returns.
8. In case of requirement of Central Declaration Forms (Form C & F) by the dealer pertaining to any such restored period, the dealer can avail the 'Pending CST Form' web application as available in the Directorate's website.
9. The new procedures laid down above shall come into force in all cases where **date of order for restoration** of registration certificate **commences from 01.06.2013**.

Sd/ 01.06.2013
(Binod Kumar)
Commissioner,
Commercial Taxes, W.B.

Memo No. 532(CT)/PRO
3C/PRO/2012

Date: 05.06.2013

Copy e-mailed to Addl.CCT/ISD for information and necessary action for placing the Trade Circular in Directorate's website for information of all concerned.

Sd/ 05.06.2013
Additional Commissioner,
Sales Tax, West Bengal