

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

Trade Circular No. : 10/2012

Dated : 16th July, 2012

Reg : Cancellation of e-waybills and enhancement of total limit of e-waybills under the WBVAT Act, 2003.

The Trade Circular No.09/2011 dated 23.05.2011 along with its addendum dated 10.06.2011 and the Trade Circular No. 14/2011 dated 24.10.2011 were issued in connection with online generation of e-way bills (in Form 50A) and enhancement of total limit of e-way bills.

But it has come to my notice that the dealers are facing problem to cancel both way bill key numbers and e-way bills as per procedure laid down in T.C. No. 9 of 2011 when way bills were generated with wrong entries or other mistakes. Moreover, the dealers have to go physically either by himself or through an agent before the Sales Tax Authorities for cancellation of e-waybills and for enhancement of total limit of e-way bills.

With a view to further make the process simple and transparent, it has now been decided that :-

A.

- (1) All or selected Waybill Key Numbers generated against an acknowledgement can be cancelled at dealer's option within its validity period. Dealers will be at liberty to cancel e-way bill in Form 50A within six (6) hours of its generation stating the reason.
- (2) Dealers are advised to generate the way bills themselves or through their responsible authorised person. They should check the way bill particulars immediately after generation to satisfy that there are no errors. **NO CANCELLATION OF WAY BILLS WOULD BE PERMITTED AFTER (6) HOURS OF GENERATION.**
- (3) No paper application will be entertained for cancellation of e-waybill with introduction of these new processes.
- (4) Necessary links will be available under www.wbcomtax.gov.in->e-Waybill

B. Dealers need not require coming before the Sales Tax Authority for enhancement of total quota/limit of e-waybills. As soon as the last waybill within his stipulated quota is generated, total limit of e-waybill would be raised automatically by the system to the extent of 15% of his existing quota/limit.

C. Para B as above has been made effective with effect from 01.06.2012. Para A would come into force with effect from 16.06.2012.

Binod Kumar
Commissioner,
Commercial Taxes, W.B.

Memo No. 475(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.