

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

Trade Circular No. 11/2012

Dated 20th July, 2012

Sub : Online submission of Form- 15R for the year 2011-12 and Form -16 for the year 2012-13 by dealers paying tax at compounded rate u/s. 16(3).

It has been represented to us by various registered dealers paying tax under compounding rate under sub-section (3) of section 16 that they are facing problem in furnishing online return in Form 15R for the year 2011-12 even though they claim to have submitted the Form 16 manually within the prescribed time. It may be stated that in accordance with provisions of sub-rule (4) of rule 38, as substituted by Notification No. 1171 F.T. dated 01.08.2011, dealers opting to pay tax under sub-section (3) of section 16 were required to first communicate their option in Form 16 online, and then were required to furnish a duly signed copy of the electronic acknowledgement to the appropriate authority as given in the said sub-rule. Since the notification came out after the expiry of the last date of furnishing manual option in Form 16, the last date of which was 29.06.2011, many of such dealers missed out to furnish Form 16 anew electronically within a stipulated date as was called for. To come out of such an impasse, Trade Circular No. 11/2011 was issued on 01.08.2011 and such dealers were allowed to furnish Form-16 for the year 2011-12 electronically in a fresh way within 31.08.2011. But the dealers had failed to avail that scope also. Those dealers are now unable to file the online annual return in Form No. 15R for the year 2011-12

Considering the representations as discussed above it has been decided that in all such cases where it is evident upon document(s) produced that the option in Form 16 was submitted to the appropriate authority as given in sub-rule (4) of rule 38 within the prescribed time such dealers shall be allowed to furnish the return in Form 15R for the period 2011-12 electronically. The procedure to be followed is given below :-

- I. The dealer shall make an application to his respective assessing authority together with a copy of the proof of making the manual application within the prescribed time.
- II. The assessing authority shall within 10 days of receipt of the dealer's application along with proof pass an order either accepting or rejecting the same.
- III. Where nothing contrary is found upon checking the applications with office records (Charge Office/Circle Office) the assessing authority shall communicate the same to the Joint Commissioner of the Charge who in turn shall e-mail to Senior Joint Commissioner of Information System Division about the acceptance of Form 16.
- IV. The Senior Joint Commissioner of Information System Division shall within 10 days of receipt of the e-mail make necessary changes in the system so that such dealer can submit Form 15R online for the period 2011-12 after payment of late fee as applicable.

- V. The last date for making the application as discussed in Sl. No. I above shall be 15.09.2012.

Further as per existing provision, a dealer who fails to submit Form-16 electronically for the year 2012-13, within the stipulated period of 90 days from the commencement of the year 2012-13 may apply before the Senior Joint Commissioner, Commercial Taxes of the Circle having jurisdiction over the place of business of the dealer for submission of Form-16 after the stipulated period and if the respective Senior Joint Commissioner, Commercial Taxes allows such petition, the dealer may furnish Form-16 even after the expiry of the stipulated period.

It is decided that a dealer who has failed to furnish Form-16 electronically for the period 2012-13 within 29.06.2012, may apply before the respective Senior Joint Commissioner, Commercial Taxes of the Circle latest by 30.09.2012 praying for extension of the date for filing after adducing the reasons for delay. If Senior Joint Commissioner, Commercial Taxes allows such petition, he shall communicate his acceptance to the Senior Joint Commissioner, Commercial Taxes, Information Systems Division through e-mail and on receipt of e-mail the Senior Joint Commissioner, Commercial Taxes, Information Systems Division shall unlock the system so that the applicant dealer can submit Form-16 electronically within 15 days from the date of unlocking.

All the assessing authorities are requested to bring the matter to the notice of the dealers under their jurisdictions.

(Binod Kumar)
Commissioner,
Commercial Taxes, W.B.

Memo No. 488(225)CT/PRO
3C/PRO/2008

Dated : 20.07.2012

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 TaxCircle/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,
Commercial Taxes, W.B.