

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

Trade Circular No. 12/2012

Date. 28.08.2012

**Sub : Online issuance of CST related Declaration Forms in
the State of Manipur**

Under Notification No. Tax/4(31)/CST/2012 dated 25.07.2012, the Commissioner of Taxes, Government of Manipur has extended the facility of obtaining of declaration in Form 'C', 'F' & 'H' electronically to all the dealers registered under the Central Sales Tax Act, 1956 with effect from 01.10.2012 with an option to get a printout of such declarations at their places of business.

We are given to understand through the abovenoted notification that under the system every dealer shall proceed to file his requisition along with all details and particulars of consignor and consignment for online issue of Forms. The concerned Issuing Authority shall approve the requisition. After such approval, the dealer shall print the required declaration Forms in triplicate. Each declaration Form so printed will have a unique number assigned on it. A similar system had also been introduced by the Department of Commercial Taxes, Government of Kerala and Government of Karnataka so far issue of Form 'C' was concerned. The matter was brought to the notice of all concerned by issue of Trade Circular No.04/2010 dtd. 28.04.2010.

All the assessing officers under the Commercial Taxes Directorate of West Bengal are, therefore, advised to allow necessary benefit to the dealers of West Bengal selling goods to registered dealers of Karnataka , Kerala and Manipur on the strength of 'C' or 'F' or 'H' Form, as the case may be, printed and furnished by the selling dealer in support of his claim under sections 8(4) or 6A or 5(3) of the CST Act, 1956 respectively. Usual verification on the issue of Forms may be made through the portal of TINXSYS and/or of the concerned Departments, if necessary.

Binod Kumar
Commissioner,
Commercial Taxes, W.B.

Memo No. 622(225)CT/PRO
3C/PRO/2008

Dated : 28.08.2012

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,
Commercial Taxes, W.B.