

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

**TRADE CIRCULAR No. 13/2010
Date: 15.11. 2010**

Reg.: Changes made in law and procedures

Some important changes in law and procedures and also in the organizational set up have taken place recently. The highlights of the changes are as under:-

1. Abolition of some checkpoints:-

With effect from 15/11/2010 only the following checkpoints under this Directorate have remained operational, vide Notification Nos. 1718-F.T and 1719-F.T. both dated 02/11/2010 :-

| | | | |
|-----|-----------------|-----|------------------|
| 1. | Barabisha | 2. | Baxirhat |
| 3. | Berma | 4. | Birpara |
| 5. | Chasmore | 6. | Chichira |
| 7. | Dalkhola | 8. | Duburdih |
| 9. | Jaigaon | 10. | Melli |
| 11. | Phansidewa More | 12. | Haldia Dock Area |

The checkpoints at the following locations stand abolished with effect from 15/11/2010.

| | | | |
|-----|---------------|-----|----------------------|
| 1. | Barabazar | 2. | Barakar |
| 3. | Bastadangi | 4. | Banhat |
| 5. | Bundwan | 6. | Dhuliyān (Ghoramara) |
| 7. | Gopiballavpur | 8. | Jaypur |
| 9. | Kelyasota | 10. | Muraroi |
| 11. | Matiberua | 12. | Orwo |
| 13. | Padima | 14. | Rupnarayanpur |
| 15. | Sheorakuri | 16. | Sonakania |
| 17. | Tulin. | | |

There will also be no Commercial Taxes checkpoint at Howrah Station, Sealdah Station, Shalimar Station, Kantapukur and Cossipore from the aforesaid date.

However, all the places notified under Nos. 1069-F.T. dated 13/04/1995, 1072-F.T. dated 13/04/1995, 795-F.T. dated 31/03/2005, 796-F.T. dated 31/03/2004, will remain notified as such.

The details of the Notifications may be obtained from the Directorate's website : www.wbcomtax.gov.in

2. New system on Transit Declaration:-

A new electronic system of Transit Declaration has come into effect from 15th. November, 2010 in place of the existing system, vide the West Bengal Taxation Laws

(Amendment) Ordinance, 2010 and Notification Nos. 1759-F.T. and 1760.F.T., both dated 12/11/2010.

With the introduction of the new system, Declaration in paper form for movement through the State has been discontinued.

A transporter/carrier/ transporting agent has now to submit some information online through the link provided in the website of the Directorate : www.wbcomtax.gov.in for generation of the T.D.

On successful submission of the information, a Transit Declaration will be generated with a unique Transit Declaration Number and other relevant particulars. This shall have to be printed by the applicant, signed by him and carried by the driver of the goods vehicle before entry in West Bengal and throughout his journey in the State till exit from the State.

The TD so generated, printed and signed will not be required to be produced before any checkpoint for countersignature or endorsement. However, the TD has to be produced before the officer of Commercial Taxes Directorate, if the vehicle is intercepted at any place in West Bengal. Non-production of TD before the intercepting officer will be an offence attracting penalty.

The transporter will have to submit a utilisation statement electronically through the website within two days after exit of the vehicle from West Bengal. On submission of the utilisation statement, he can obtain a receipt acknowledging receipt of the said information.

Other details on this may be obtained from the user-manual available in the website.

3. New system of issuance of Way Bill :-

A new electronic system will be introduced on and from 1st. December, 2010 in respect of issuance of Way Bills.

Under the new system, the Way Bill in Form 50A has to be generated and printed from the Directorate's website by the importing registered dealers after furnishing the required particulars. This has to be done in two parts. The details of the procedure for generating and printing of such Way Bills will be available in the user manual to be released in the website shortly.

The new Way Bills in Form 50A to be generated electronically will not be required to be presented before any checkpoint or Range Office for endorsement. However, where a goods vehicle transporting the goods is intercepted by any officer of the Commercial Taxes Directorate at any place in West Bengal, the transporter has to produce the copies of Way Bill before the intercepting officer of the Commercial Taxes Directorate.

Considering that this is a new system and the importing dealers may take some time to familiarize themselves with it, the existing system of issuance of press-printed Way Bills in Form 50 either on electronic or manual application would continue side-by-side upto 14.12.2010.

Issue of press-printed Way Bills in Form 50 will be totally discontinued to registered dealers from 15.12.2010 and the dealers will be required to generate only electronically the Way Bills in Form 50A from that date.

4. Enhanced VAT rate of 13.5% on goods covered under Schedule CA

Through West Bengal Taxation Laws (Amendment) Ordinance, 2010, in Schedule CA, for the words and figures “List of goods taxable at 12.5%”, the words and figures “List of goods taxable at 13.5%” have been substituted with effect from 15.11.2010. Thus all goods taxable at general rate under Schedule CA which attracted VAT @ 12.5% upto 14.11.2010, are attracting VAT on sales thereof @13.5% on and from 15.11.2010.

All concerned are requested to bring the contents of this circular to the notice of the dealers.

(H.K. Dwivedi)
Commissioner, Sales Tax,
West Bengal

Memo. No. 701(225)-CT/PRO
3C/PRO/08

Dated : 19.11.2010.

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2)Special Commissioner, Commercial Taxes, W.B./
Additional Commissioner, Commercial Taxes, W.B
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Commercial Taxes, (HQ)
- 5)Sr. Joint Commissioner, Commercial Taxes,Circle/Range/Central
Section/.....
- 6)Joint Commissioner, Commercial TaxesCircle/Charge
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.....
- 9) Website www.wbcomtax.gov.in

For Commissioner,
Commercial Taxes, West Bengal.