

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

**Trade Circular No.14/2012**

**Dated . 30.08. 2012**

**Sub : Procedure to be followed in connection with issue of certificate of registration to a dealer who has applied for registration in terms of section 24A of the WBVAT Act,2003.**

In Trade Circular No. 06/2012 dtd.02.05.2012 it was mentioned that a dealer intending to get registration u/s 24 of the WBVAT Act, 2003 in pursuance of amendment made in section 24A vide Finance Act,2012,would have to apply for registration within 31.12.2012. Again by issue of Trade Circular No.08/2012 dtd. 16.07.2012 it was made known to the intending dealer that he would have to apply manually. All other procedures to be followed by a dealer were laid down in that circular.

Reports are coming that the dealers are filing their applications for registration manually before the authorities to whom NR applications were filed prior to introduction of the system of electronic filing of NR application. The issue which requires to be decided now is how the certificate of registration of a dealer who has been granted registration by the appropriate registering authority is to be generated and to be issued to that dealer.

Upon consideration of every aspect connected with it, it is decided that the appropriate authority who is empowered to grant registration to a dealer shall follow the procedures laid down below:

1. After passing the order for granting RC under amnesty scheme, the NR Granting Authority shall send the details of each dealer to ISD in the following format.
2. After generation, the RC No will be communicated to the concerned Circle/Charge.
3. Concerned Circle/Charges will have to take print out of the RC from their end and issue the same to the dealer.

**FORMAT**

**Data Sheet for each dealer whose Registration u/s 24A has been granted by the NR granting authority**

| <b>Sl. No.</b> | <b>Field Name</b>                                               | <b>Value</b> |
|----------------|-----------------------------------------------------------------|--------------|
| 1              | Charge Name & Code                                              |              |
| 2              | RC Validity date                                                |              |
| 3              | RC Issue Date                                                   |              |
| 4              | RC Liability Date                                               |              |
| 5              | Proprietor's Name                                               |              |
| 6              | Sex                                                             |              |
| 7              | Father's/Husband's Name of Proprietor                           |              |
| 8              | Trade Name                                                      |              |
| 9              | Address of principal place of business with district & pin code |              |
| 10             | Phone No./ Mobile No.                                           |              |
| 11             | E-mail address (should be within 30 characters)                 |              |
| 12             | Occupancy Status                                                |              |
| 13             | Business Status (Prop/Partner/Limited Company etc.)             |              |

|    |                                                                                                                  |          |
|----|------------------------------------------------------------------------------------------------------------------|----------|
| 14 | No. of Partners (if partnership firm)                                                                            |          |
| 15 | Name,address,contact no. etc. of the Partners/Directors (if Partnership firm or Limited Company)                 |          |
| 16 | Details of Contact Person(s) [Name,address,phone,email etc.]                                                     |          |
| 17 | Details of Branch office within West Bengal (if any)                                                             |          |
| 18 | Details of Branch Office outside West Bengal (if any)                                                            |          |
| 19 | Warehouse address (if any)                                                                                       |          |
| 20 | Factory details (if any)                                                                                         |          |
| 21 | Nature of Business (Reseller/Manufacturer/Works Contractor)                                                      |          |
| 22 | Commodity Details -                                                                                              |          |
|    | Commodity Name, Nature of Dealing (Reselling, Manufacturing, Importing etc.), Sale/Purchase, Taxable/Non-Taxable |          |
| 23 | Bank Details -                                                                                                   |          |
|    | Bank Name, Branch Name, A/c Type (Savings/Current), A/c No., Branch Address                                      |          |
| 24 | No. of Registration Certificate issued by ROC, WB (if any)                                                       |          |
| 25 | P. Tax Registration No.                                                                                          |          |
| 26 | PAN No.                                                                                                          |          |
| 27 | ECC No. of Central Excise (if any)                                                                               |          |
| 28 | Trade License No.                                                                                                |          |
| 29 | Trade License Issue Date & Renewal Date                                                                          |          |
| 30 | Total Amount of Purchase, Sale & C.T.P. -                                                                        |          |
|    | a) Last Year                                                                                                     |          |
|    |                                                                                                                  | Purchase |
|    |                                                                                                                  | Sale     |
|    |                                                                                                                  | C.T.P.   |
|    | b) Last Quarter                                                                                                  |          |
|    |                                                                                                                  | Purchase |
|    |                                                                                                                  | Sale     |
|    |                                                                                                                  | C.T.P.   |
| 31 | Date of Commencement of Purchase, Sale & Works Contract -                                                        |          |
|    | a) Date of commencement of Purchase                                                                              |          |
|    | b) Date of commencement of Sale                                                                                  |          |
|    | c) Date of commencement of Works Contract                                                                        |          |

Name of the issuing officer :

Contact No. of the issuing officer :

Registering authority shall strictly follow the above guidelines while disposing the application for new registration filed under this amnesty scheme.

Binod Kumar  
Commissioner,  
Commercial Taxes, W.B.

Memo No 627 (225)CT/PRO  
3C/PRO/2008

Dated : 30.08.2012

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.