

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

TRADE CIRCULAR NO. 14/2015

DATED: 24.07.2015

Subject: Large Taxpayer Unit

1. Large Taxpayer Unit (LTU), today, is a concept that exists almost all over the world. The moot idea being to administer the large tax payers, who contribute a lion's share of the revenue, more effectively and at the same to make them available all the facilities relating to different Tax Acts under one roof.

2. The State Government has set-up a Large Taxpayer Unit under Memorandum No. 820-FT dated 02.06.2015 in the Directorate of Commercial Taxes w.e.f. the 1st July, 2015 and it will function from the Headquarters of the Directorate at 14, Beliaghata Road, Kolkata-700015.

3. Some of the important facilities that will be offered to the dealers of LTU are listed below:-

- I. An officer of the rank of Joint Commissioner or Senior Joint Commissioner would be assigned as the 'NODAL OFFICER' for each taxpayer of LTU. The taxpayer can remain in touch with the 'NODAL OFFICER' for assistance in any/all tax matters of the Directorate, e.g. for return(s) filing, way bill issues, declaration form/certificate issues, matters relating to refund, exports, other claims, etc. This would ensure that normally the taxpayer need not interact with different sections/ cells/ offices under the Directorate.
- II. It would be ensured that there is uniformity in the practice as regards interpretation of the different provisions of the statute amongst the officers of LTU and on other procedural and documentation matters.
- III. The dealers of LTU would be allowed to generate e-waybills without any upper limit provided that not more than twenty five *per centum* of the way bill key numbers are in hand.
- IV. The selection of a registered dealer for VAT audit would be based on 'risk assessment' and it would be ensured that the audit schedules are drawn in consultation with the taxpayers so as to cause minimum inconvenience to them.
- V. The refund/assistance claims would be disposed of as quickly as possible, and the Special Commissioner/Additional Commissioner, In-charge of the LTU shall personally monitor all such cases.
- VI. During transportation of goods within the State and from the State to outside, the goods of the LTU dealers shall not be detained or subjected to any search on mere technical ground. If the dealer has generated way bill(s) prior to interception of any goods being transported, the consignment would not be detained without permission from the Special Commissioner/Additional Commissioner, In-charge of

the LTU. If any ground exists for its detention, photo copies of the relevant papers relating to the consigned goods and its movement would be retained for further investigation.

- VII. No recovery proceeding shall be started against a dealer under LTU until and unless the officer in charge has provided at least one opportunity to the dealer to explain the reason(s) for non-payment of any due.
- VIII. All Profession Tax matters relating to enrolment of the registered dealer and his registration as an employer shall also be dealt by LTU.
- IX. There would be a dedicated email address ltu@wbcomtax.gov.in for LTU dealers. This e-mail would be monitored and responded to positively within two working days.

4. Eligible dealers : Every registered dealer under WBVAT Act, 2003, WBST ACT, 1994, CST Act, 1956, and WBET Act, 2012-

- (a) who is presently under the jurisdiction of Corporate Division of the Directorate at Kolkata will be automatically selected;
- (b) any other registered dealer, who is currently under the jurisdiction of any Charge office of the Directorate and who fulfils the criteria given below, can also express willingness to be brought under LTU. Eligible dealers may apply to the Commissioner within the 31st August, 2015. From next year such dealers will have to opt within 30th April.

Criteria for making application:

- (i) Net tax payable/paid in the previous financial year was in excess of rupees three crores; or
- (ii) Total turnover of sales or contractual transfer price or both, in each of the immediately preceding two financial years, was in excess of rupees five hundred crores.

5. It is expected that large taxpayers, especially those having multi-locational units/offices/factories, would take the benefit of the scheme by opting for it. Selection of the dealer for LTU shall, however, remain the sole prerogative of the Commissioner. Similarly, the Commissioner may for any specific reason(s) transfer the file of a dealer from LTU to the jurisdiction of the Charge under which the principal place of business of such a dealer is located.

6. All pending appeal, revision, review matters under any of the Acts mentioned above and VAT Audit/Special Audit (under VAT) concerning the registered dealer selected for LTU and which has not been disposed of shall continue to be dealt by the erstwhile office. After disposal, however, records of such cases are to be sent to the LTU.

7. Subject to above, cases, where notice(s) in respect of any proceeding under any Act, or any other notice(s)/letter(s) have been issued by the erstwhile jurisdictional officers but

not adjudicated or completed, would stand transferred to the LTU and the same would be adjudicated or completed by the officers posted at LTU.

8. When dealers move out of LTU, cases will be handled in the like manner as explained in Para 6 and Para 7 above.


24/7/15

(Binod Kumar)
Commissioner,
Commercial Taxes/ Sales Tax, WB

Memo. No. 688CT/PRO
3C/PRO/2012

Date: 24.07.2015

Copy forwarded for information to the Senior Joint Commissioner, Commercial Taxes, Information Systems Division, for information and for uploading it on the official as well as internal website of the Directorate for information of all concerned.


24/07/15

(Adesh Kumar)
Sr.JCCT & PRO

APPLICATION FORM FOR REGISTERED DEALER WHO WANTS TO COME UNDER LTU

To,
The Commissioner,
Commercial Taxes/Sales Tax, W.B.,
14, Beliaghata Road, Kolkata-700015

I, _____ (full name) (Proprietor/ Partner/ Karta/ Director, etc.) hereby express willingness to be administered as a large taxpayer dealer under the Large Taxpayer Unit situated at Kolkata.

The relevant information is furnished below:-

1	Trade name	:			
2	TIN	:			
3	Principal place of business in W.B. (complete address to be given)	:			
4	Other place(s) of business in W.B. (including godown & warehouse with complete address)	:	1. 2. 3. 4.		
5	Name of the current Charge having jurisdiction	:			
6	Details of registrations within the State (under central excise and service tax Rules, if any)	:	<u>Central Excise</u>	<u>Service Tax</u>	
7	Name of the contact person with designation and other details	:	Name:		
		:	Designation:		
		:	E-mail:		
		:	Telephone No.:		
		:	Mobile No:		
8	Tax paid in last two financial years	:	Act	FY1	FY2
		:	Under Vat:	Rs	Rs
		:	Under WBST:	Rs	Rs
		:	Under CST:	Rs	Rs
		:	Under Entry Tax:	Rs	Rs
		:	Under WBPT (as an employer)		
:	Others, if any:	Rs	Rs		
9	Details of turnover of sales & Contractual transfer price, if any	:		FY1	FY2
		:	Turnover of sales		
		:	Contractual transfer price		
		:	Total Rs.		

Date:
Address:

(Signature)

(Name and Designation of the person)