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

TRADE CIRCULAR No: 15/2011

Date: 14.11.2011

Reg.: Application for statutory declaration forms under Central Sales Tax Act, 1956 for the period from 01.04.2008 to 31.03.2009.

Trade Circular no. 03/2010 issued on 01.04.2010 made it clear that the last date of filing online application for CST related Forms/Certificates for the periods ending on 31.03.2008 by the selected dealers would be 31.03.2010 and that for manual application by other dealers would be 30.06.2010. The manual application was directed to be filed before the appropriate assessing authority in that Trade Circular. Dealers whether selected or not had strictly complied to the dates specified therein and dates were thereafter not extended further.

Now time has come to take a decision on the similar issue but for a separate period i.e. for the period from 01.04.2008 to 31.03.2009. It is now decided that the facility of filing online application for CST related Forms /Certificates for the period from 01.04.2008 to 31.03.2009 is withdrawn with immediate effect. All dealers, whether selected or not, shall obtain the pending Forms/Certificates manually on filing paper applications before respective authorities. The last date of filing such applications and of obtaining the Forms/Certificates from the respective officers is hereby fixed on 31.03.2012. Dealers are requested to obtain the Forms/Certificates for this period positively within 31.03.2012 to avoid inconvenience.

The dealers who have already applied online, would be issued Forms/Certificates from the Central Form issue section, if applications are otherwise found in order. If the applications are rejected on technical ground, the dealers will have to apply afresh in paper form before the assessing officers, as aforesaid.

The dealers are, therefore, requested to apply in paper form for those Forms/Certificates for which no application has been submitted online or where the e-application has been rejected for technical reasons.

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. 586<u>(500)CT/PRO</u> 3C/PRO/2008

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, Sales Tax, W.B.

Dated: 14.11.2011