

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

Trade Circular No. 15/2012

Dated 04.10.2012.

Sub : Registration under the Amnesty Scheme, 2012 under
Section 24A of WBVAT Act,2003

It has been reported that many dealers are willing to avail of the Amnesty Scheme, 2012 and have approached the concerned Circle Offices accordingly. They have further reported that despite their applications for Trade Licence before the concerned local authorities, they have been facing difficulty/delay in obtaining the same. Section 23 of the WBVAT Act, 2003 makes it mandatory for every dealer having exceeded taxable quantum to compulsorily be registered under the WBVAT Act, 2003.

2. The matter has been duly discussed and examined. It is thus decided that if the concerned officer of this Directorate is satisfied about the business activities, identity and address of the dealer and is also satisfied of his meeting other requisites under the WBVAT Act, 2003, the registration application need not be rejected solely on the ground of non-production of Trade Licence. In such cases, the concerned officer may insist on proof of having applied for the Trade Licence and a recommendation from the President/Secretary of the concerned Trade Association or from the Local Councillor/Ward Commissioner/Pradhan in case he is not a member of any Trade Association.

3. Registering authorities of the Directorate are requested to adhere to the procedure laid down above and the applications for new registration submitted by the applicant-dealers shall be disposed of accordingly.

(Binod Kumar)
Commissioner,
Sales Tax, W.B.

Memo No 753 (225)CT/PRO
3C/PRO/2012

Dated : 04.10.2012

Copy forwarded for information and necessary action to :

- 1) The 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.