

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-15

Trade Circular No. 15/2014

Date: 05.09.2014

Sub: **Change in procedure for issuance of Central Declaration Forms E-I, E-II & H**

Central Declaration Forms C & F have been dematerialised w.e.f. 01.07.2010 when online return submission was made mandatory for all dealers. Central Declaration Forms E-I, E-II & H are, till presently, issued manually from pre-printed stationery. Presently, there are two ways of issuing such forms:-

- (a) Certain dealers selected by Commissioner are allowed to apply online for such forms through a web-link for 'e-Application' in the website. These applications are processed manually and physical forms from pre-printed stationery are sent from Central Form Issue Section to dealer's registered place of business by post.
- (b) Dealers, who are not selected for 'e-Application', apply manually for such forms at Charge using paper application, which are processed by Assessing Officer and forms from pre-printed stationery are physically issued to the dealer by hand from Declaration Form Section of the Directorate.

Considering problems of simultaneous running of two different processes and also for augmenting e-service from time to time, the Directorate has decided to introduce a new process for issuing E-I, E-II & H forms based completely on online system for all dealers, whether selected or not selected.

There would be no manual application. Dealer will have facilities of online application, online disposal and online generation of forms. The concerned assessing officer would dispose of applications as per rule and thus may require verification of documents and/or books of a/cs.

The process includes application for current period as well as any previous period, applications for which are either not made or are pending at CFPC (e-application)/ Charge (manual application). Through this application, dealers can apply any number of times for the same quarter, subject to offline verification by the Assessing Authority each time.

Process will be as follows:-

Applicant dealer should download a blank JAR file for filling up his requirement through a link provided in the web site having user login. One JAR file shall contain requisitions for all 3 types of forms for a particular quarter. Dealer is able to upload requisition for one type of form one at a time for any quarter.

Next, he should upload the requisition through the same link in the website. On successful upload, system generates an Acknowledgement No. and shows an Acknowledgement Slip confirming the upload, which the applicant should print and submit the signed copy physically before Assessing Officer at the time of hearing. This document should contain a unique 'Acknowledgement Number' for a particular dealer and a particular quarter.

The dealer should appear on call and the Charge receives the application through IMPACT using Acknowledgement No., which makes the application ready for disposal.

The AO should then check applicant's books of a/cs and/or available documents physically for verification of applicant's claims. Through a separate link in IMPACT, the AO then disposes the application by either granting or rejecting the application, either fully or partially. Any of such actions has to be made online [with reason(s) for rejection] and each action shall be followed by a system-generated e-mail to applicant's registered e-mail id confirming the action.

Once the application is granted, the applicant dealer logs in the given web link to generate dematerialised forms as allowed by the Officer.

With introduction of the new application, the e-application facility for such forms at CFIS is done away with. Also, manual application for such Forms at Charge is stopped from now on **except in cases where both the purchaser and seller are dealers in West Bengal.**

Sd/-05.09.2014
(Binod Kumar)
Commissioner, Commercial Taxes,
West Bengal.

Memo. No. 824 CT/PRO
3C/PRO/2012

Date: 08.09.2014

Copy forwarded to Addl. CCT/ ISD for information and for uploading it in the official website of the Directorate for information of all concerned.

Sd/-08.09.2014
Spl. Commissioner
Sales Tax, West Bengal