

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

TRADE CIRCULAR No : 16 / 2011

Date : 29.11.2011

Addendum to Trade Circular No.14/2011, Dated 24.10.2011

Trade Circular No.14/2011 was issued on 24.10.2011 wherein clarifications were made pertaining to changes made in the WBST Act, 1994, WBST Rules, 1994, in the WBST Act,2003 and WBST Rules, 2005. Most of these changes have come into operation with effect from 01.09.2011 as the West Bengal Finance Act, 2011 prescribed it as such.

In that Trade Circular in Part B, in point 9, the subject matter clarified was "Deduction of an amount at source u/s 40 towards tax leviable". One mistake cropped up in last but one paragraph which does not agree with that prescribed under rule 46XA(2) of the WBVAT Rules,2005. Mistake cropped up inadvertently.

The existing paragraph of that Trade Circular shall now be read as below for correct understanding of the changed provisions of law:-

"The portion of payment being decided by the contractee under this section read with rule 46XA(1), he shall deduct @ 2% of the portion thus decided under rule 46XA(2) when contractees executed by a registered dealer and @ 4% in all other cases ."

**[H.K.Dwivedi]
Commissioner,
Sales Tax, West Bengal.**

Memo No. 628(225)CT/PRO
29.11.2011

Dated :

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.**