

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

TRADE CIRCULAR NO. 16/2015

DATED: 28.08.2015

Subject: Introduction of Electronic Module for Anti-evasion exercise

Anti-evasion exercises, namely, investigation, search, seizure and penalty proceedings thereof at Checkpost/Range/Central Section/Bureau of Investigation, are being carried out manually at present. As a part of the ongoing electronic initiative of the Commercial Taxes Directorate (CTD), online facilities are now being extended to anti-evasion exercises/proceedings.

In the new scheme of things persons, including dealers and transporters, would be required to upload the information through the module, before their cases are to be taken up by the appropriate authority for further proceedings, which will include, checking of inventory, issue of notice, hearing proceedings, etc., up to the final disposal. It is intended that the shift to the online processes will be taken up in phases. To start with, cases relating to movement of goods are being considered for such electronic makeover.

Henceforth, in case of detention of vehicle at the Checkpost/wayside or seizure of goods at the warehouse, dealers/other persons or transporters from whose custody the goods are detained or seized, will have to login to the e-Anti Evasion System (AES) module with their usual user-ID/password assigned against their regular VAT TIN or Enrolment Nos. Others will be given access to the system through one time password (OTP) sent to the mobile Nos./email so registered with the system. They will then be asked to upload the inventory of detained/seized goods in the system. The same will be accessed by the revenue authority, who will thereafter take the exercise through to subsequent stages of the proceedings. At each stage the necessary information will be shared with the incumbent electronically/through email.

For ease of operation, a detailed user manual prepared for the purpose is also being made available on the website www.wbcomtax.gov.in. Access to Facilitation Centres (FCs) to avail of the online services is also under consideration. All stakeholders are requested to extend co-operation in the matter to tide over any unforeseen glitches/difficulties which may crop up in the initial period.

Sd/- 28/8/15
(Binod Kumar)
Commissioner,
Commercial Taxes/ Sales Tax, WB

Memo. No. 794CT/PRO
3C/PRO/2012

Date: 28.08.2015

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.

Sd/- 28/8/15
(Adesh Kumar)
Sr.JCCT & PRO