

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

**TRADE CIRCULAR NO-18/2011**

**Date : 22.12.2011**

**Second addendum to Trade Circular No. 14/2011, dated: 24.10.2011**

Reg.: Deemed assessment u/s. 47A of the WBVAT Act, 2003 read with rule 60A of WBVAT Rules, 2005.

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, 1995, WBVAT Act, 2003 and WBVAT Rules, 2005. Most of these changes have come into operation w.e.f. 01.09.2011 as the West Bengal Finance Act, 2011 prescribed it as such.

In that Trade Circular in part B, in point 14, it was clarified that Rules 60A was created laying down the procedure of deemed assessment to be made u/s 47A and it was also said that separate declarations, prescribed under that rule, one under VAT Act and another under CST Act were required to be submitted by **all** eligible dealers to their assessing authorities containing all details and enclosing all enclosures electronically within 31.12.2011. This clarification is modified now.

So far rule 60A is concerned, an eligible dealer shall first find out whether he is required to possess or furnish or produce any declaration or certificate or document in support of any claim under VAT Act or under CST Act. Another occasion is also there that he will verify whether there is any short payment or non-payment of net tax or interest or late fee or the amount of unadjusted excess ITC carried forward in the return for the next period is in excess of the admissible amount. It implies that an eligible dealer whose claims of sales are required to be substantiated by declarations or certificates or documents, shall have to submit declaration prescribed under rule 60A within 31.12.2011. In a similar way an eligible dealer who is required to pay any amount further either as tax or interest or late fee, as a result of his verification, shall have to submit the declaration prescribed under rule 60A within 31.12. 2011. All other eligible dealers are not required to submit the declaration prescribed under rule 60A within 31.12. 2011.

It is also to be noted that the declaration under rule 60A covers aspects both under the VAT Act & CST Act. So one single declaration will serve the statutory requirement.

The assessing authorities are requested to bring the above clarification to the notice of all registered dealers immediately for their taking necessary action.

H.K.Dwivedi  
Commissioner,  
Sales Tax, West Bengal.

Memo No000(500)CT/PRO  
3C/PRO/2008

Dated : 00.12.2011

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.