

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

**TRADE CIRCULAR NO. – 20/2011**

**Date : 30.12.2011**

**Third 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 rule 60A was created laying down the procedure of deemed assessment to be made u/s. 47A. It was also said in that trade circular that declaration prescribed under that rule was required to be submitted by all eligible dealers to their assessing authorities containing all the particulars electronically within 31.12.2011. Eligible dealers were also required to submit hard copies of the declaration along with all enclosures within the same date i.e. 31.12.2011.

The clarification was modified in Trade Circular No. 18/2011 dated 22.12.2011 which was the second amendment to Trade Circular No. 14/2011. The clarification was modified to the extent that an eligible dealer whose claims of sales would be required to be substantiated by declarations or certificates or documents, should have to submit declaration prescribed under rule 60A within 31.12.2011. In a similar way, an eligible dealer who would be required to pay any amount further either as tax or as interest or as late fee, as a result of his verification, should have to submit declaration prescribed under that rule within 31.12.2011. All other eligible dealers would not be required to submit any declaration under this rule. It would not be out of place to mention here that two assessment periods i.e. the year 2009-10 and 2010-11 are covered under this deemed assessment scheme prescribed u/s. 47A.

**All other conditions remaining same, all concerned are hereby informed that the last date of filing of the declaration is extended upto 31.01.2012 pertaining to the assessment year 2009-10 and upto 31.03.2012 pertaining to the assessment year 2010-11.**

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, W.B

Memo No 773(225)CT/PRO  
3C/PRO/2008

Dated : 30.12.2011

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.