

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

TRADE CIRCULAR No. 2 /2009

Date: 7<sup>th</sup>. May, 2009

**Reg.: Procedure for online submission of application for and delivery of the statutory forms (C/F/H/EI/EII) under the Central Sales Tax Act, 1956 and of Way Bills at the place of business of the dealer.**

The system of online application for CST related Declaration Forms/Certificates was introduced with effect from 01.01.2009 in respect of selected dealers of Corporate Division. This system was further extended in the case of selected dealers of the Charges under Burrabazar Circle, Dharmatola Circle, Chowringhee Circle and Kolkata (South) Circle from 01-02-2009. The system of online application for Way Bills under the Value Added Tax Act has now been introduced in respect of most of the registered dealers of Corporate Division. This system will also be extended in the case of selected dealers of the Charges as indicated below.

Now, in partial modification of the Trade Circular No. 01/2009 dated 27.01.2009 which was issued as addendum to Trade Circular No. 04/2008 dated 29.12.2008, it is laid down for information of all concerned that a dealer selected for online application for the issue of CST related Forms/ Certificates or Way Bills, is to pay a lump sum amount of Rs. 500/- only either on VAT or CST challan as annual fee for an English Calendar year and submit a receipted copy of the challan at the Central Form Issue Section at 10, Madan Street, Kolkata- 700072 or at the Help Desk for e-services at 14, Beliaghata Road, Kolkata- 700015 on proper receipt. The annual fee of Rs. 500/- will cover all the applications made by the selected dealer during the English Calendar year. The selected dealer, who has paid Rs. 1000/- in lump towards the fee, need not pay the fee once again for the year 2010.

Before payment of the fee as indicated above, a registered dealer must be sure that his name is included in the list of selected dealers for this purpose. The list of selected dealers for this purpose is available in the Directorate's website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in), under the links "**List of Dealers selected for e-Application for issue of CST related Forms and Way Bills**" and "**List of Dealers of Corporate Division selected for e-Application for issue of Waybills**". Charge-wise list of dealers selected for online application for CST related forms, which was forwarded under this office Memo No. 437(26)CT dated 12/01/2009 is also available with the respective Charge.

It is made abundantly clear that unless a dealer is selected and his name is included in the lists as aforesaid, he will not get the facility of online application and will continue to get the Forms on paper application from the respective Charges.

With effect from **01/06/2009**, dealers of 26 Charges located at Beliaghata Commercial Tax Complex, who have been selected for online application for CST related Declaration Forms/ Certificates, will also get the facility to apply online for the issuance of **Way Bills**. Similarly, with effect from 01/06/2009, selected dealers of the following 18 Charges will also get the facility to file online application for the issue of CST related Forms as well as Way Bill:-

Beadon Street, Belgachhia, Burtola, Cossipur, Jorabagan, Jorasanko, Manicktola, Postabazar, Shyambazar, Ultadanga, Alipur, Budge Budge, Barrackpur, Salt Lake, Howrah, Kadamtala, Bally and Salkia.

The names of selected dealers of the 18 Charges as mentioned above would be available in the Directorate's website on and from 12/5/2009.

Thus on and from 01/06/2009, selected dealers of the 44 Charges (26+18) will get the CST related Forms as well as Way Bills only on electronic application and no paper application would be received from them. If the application is in order, the Forms would be sent to the applicant-dealer's principal place of business through courier.

In respect of issue of CST related Forms against online application, it is laid down that while at present applications are allowed in respect of any quarter/ month starting with 01-04-2004, no online application will be allowed after 30.06.2009 in respect of periods prior to 31.03.2008. Dealers may strictly follow the date line for their own benefits.

All concerned are requested to bring the contents of this circular to the notice of the dealers.

**(H.K. Dwivedi)**  
**Commissioner, Sales Tax,**  
**West Bengal**