

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

TRADE CIRCULAR

No. 04/2008

Date: 29.12.2008

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 at the place of business of the dealer.

The Directorate of Commercial Taxes has already offered certain e-services to the dealers in the form of electronic filing of Returns under the WBVAT Act, 2003 and CST Act, 1956 and also online payment of different types of Commercial Taxes including Profession Tax. The Directorate is now going to provide the dealers the facility to file applications for the issue of CST related Declaration Forms/ Certificates and of Way Bills. This facility would initially be given only to the selected dealers.

2. Under the new scheme, the dealer would not be required to visit the Forms Issue Section for obtaining the supply of the Forms but would have to apply electronically (online) for the issuance of CST related Declaration Forms/ Certificates and Way Bills .The online application would be processed by the Central Forms Issue Section and sent by courier/Post to the dealers declared place of business. After issue of the Forms, the dealer will get delivery thereof at his principal place of business through courier/post. The actual cost of the postage and handling (including courier charges /envelopes /labels /printing etc.) in this process will have to be borne by the dealer. A single envelope may contain up to 50 Forms. The cost of postage and handling for every envelope will be Rs.60/-. Currently, the required fee for the statutory Forms has to be paid in the form of court fee stamps. To remove the problem, it has been decided that the dealer who will apply for Forms, would have to deposit a lump sum advance payment on ad-hoc basis, in the form of challan, which would be adjusted towards the required fee for the statutory forms and postage and handling charges. An amount not less than Rs.500/- only is to be paid initially before filing the application for the first time. However, the dealer would be at liberty to pay any higher amount on the basis of his estimated requirement of statutory forms for a reasonable period of, say, one year. One copy of challan will have to be submitted in the office of Assistant Commissioner, Commercial Taxes, Central Forms Issue Section, 10 Madan Street , Kolkata-72 on proper receipt. The

dealer should clearly mention in the said challan that the payment is towards the “Fee for obtaining the Forms” from the authority mentioned above. It is not necessary to write any time period on the said challan. The Central Forms Issue Section would keep a ledger account of the lump sum amount paid and consumed by the dealer. The dealer will be able to see the balance deposit at the time of login into the system. The dealer can also view the past entries of his Ledger. The dealer can continue to avail of the facility of online submission and delivery via courier/Post till there is sufficient balance in his Ledger account. The dealer can deposit suitable amount of ad-hoc payments periodically and continue to avail this facility for a further period. However the dealers are required to submit a copy of the current challan and show the receipt/ original copy of the challan submitted on the earlier occasion. In case of cancellation of RC of the dealer, the deposit amount not consumed at the time of cancellation shall be refunded.

3. The dealer will access this facility through the link “[Login for e-Application for CST Forms](#)” by using the User-Id and Password following the User Manual. In case the dealer is a filer of e-Return, he knows that for the security purposes, the Directorate advised him to change the password on the first use. The dealer should take every possible care to avoid misuse of this facility. In case the dealer forgets his password, he will have to send a request to this effect through the link provided on the login page to the Help Desk. The password issued to the dealer would be reset by the system and the new password would be communicated to the dealer through his e-mail. It may be noted that no one other than the dealer will have access to this system-generated password, not even the system administrator of this Directorate.

5. After accessing the system and changing the Password in the usual way, the dealer will have to download the application forms and save it in his computer. After filling up the application Form and giving the certificate of the correctness of the data, he will upload the form. The dealer will get an acknowledgement of such submission.

6. The procedure to use any of these options is self-explanatory and has been explained in details in the User Manual. However, assistance is provided in case of any difficulty. The dealer may also communicate to the Help Desk in case of any specific query. The response to his query will be sent to his e-mail account.

7. The concerned Officer in-charge of the Central Forms Issue Section would check for availability of sufficient funds in the dealer’s Ledger account. The Officer would also check if the form-issuing dealer has applied for more than one form for the same consignor for the same period. The Officer would take appropriate decision and either approve or reject the application giving reasons for rejection as

the case may be. The dealer would be intimated about approval or rejection through e-mail.

8. Once the application has been approved, the staff of Central Forms Issue Section will do the required work in a business flow system and present the same before the Despatch Officer for verification and signature. The documents would then be handed over to the courier/ Dept. of Post. For each transaction, the postage and handling may vary depending upon the number of Forms applied for. After each transaction, Ledger account of the dealer would be suitably adjusted by deducting the amount required for the cost of forms and postage and handling charges.

9. Since the application is submitted online, the dealer is not required to submit any document in printed copy or otherwise separately. The dealer may, however, take a printout of the application for his own use.

10. It is expected that the forms would be delivered to the dealer within 4-5 days after the approval. The dealer or his authorized representative available on the business premises would be required to give acknowledgement/receipt of envelope containing the forms with dated signature indicating his name and designation and duly stamped with office seal/designation stamp (if available).

11. In case of non-delivery or wrong delivery of the forms, the dealer is required to approach the concerned officer of the Central Forms Issue Section at 10, Madan Street, Kolkata-72 with full details, so that, necessary action can be taken as per due procedure.

12. The scheme would be introduced for selected dealers registered with different Charges in a phased manner. The list of selected dealers of the Charges will be displayed in the website and the dealers will be individually intimated. The present procedure of manual submission of application and issuance of forms will also continue for the dealers who have not been selected and intimated.

13. In the first phase, the scheme will be introduced for dealers of the Corporate Division and Charges located at 14, Beliaghata Road, Kolkata-70001. All the selected dealers of Corporate Division will have to apply online for issuance of CST related Forms/ Certificates from 1st. January, 2009 and for Way Bills from 1st. February, 2009. The selected dealers of Charges located at 14, Beliaghata Road, Kolkata-700015 would have to apply on-line for the issuance of CST related Forms/ Certificates from 1st. February, 2009 and for Way Bills from 2nd. April, 2009. The current list of selected dealers of Corporate Division is available in the Directorate's website www.wbcomtax.gov.in. The list of selected dealers of other Charges will be displayed in the website within a couple of days. The dealers

have individually been intimated of their selection and User-id and Password for accessing the system.

14. No physical applications will be entertained from the selected dealers from the aforesaid dates in respect of issue of CST related Forms and Way Bills.

15. It may be noted that the selected dealers need no separate registration for the purpose. However, a small section of the selected dealers have been advised to obtain Digital Signature Certificate for making the online application. The DSC is not required for the present. DSC will be mandatory for applications from 2nd. April, 2009. The dealers who have been identified for obtaining DSC shall have to register the DIGITAL SIGNATURE on the website of the Directorate using the link provided under e-services.

16. This circular cannot be made use of for legal interpretation of provisions of law. If any member of the trade has any doubt, he may refer the matter to this office for clarification. 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