

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

TRADE CIRCULAR No. 9/2009

Date:28.10.2009

Reg: Application for exercising option for furnishing return in Form 14 electronically in the manner laid down in rule 34A, in lieu of furnishing return under sub-rule (1) of rule 34.

As per a recent amendment made, which is going to be effective from 1st November,2009, a registered dealer who is required under sub-rule (1) of rule 34 to furnish return quarterly in paper form in Form 14, may, at any time of a year, exercise his option for furnishing such return in Form 14 in the manner laid down in rule by making an application in Form 13A to the Commissioner of Commercial Taxes, W.B. electronically through the website of the Commercial Taxes Directorate : www.wbcomtax.gov.in, in lieu of furnishing return in Form 14 in the manner laid down in sub-rule (1) of rule 34. Where the Commissioner is satisfied that the information furnished by the registered dealer are correct and complete, he will select such registered dealer for the purpose of furnishing of return electronically and inform electronically to the registered dealer of such selection and display the name of the registered dealer so selected in the website of the Commercial Taxes Directorate.

The registered dealer who will be selected, will furnish the return quarterly in Form 14 within the next English Calendar month from the date of expiry of each quarter, firstly, by way of transmitting the data in the return in the Form 14 electronically in respect of the return period from which such selection is made and in respect of all subsequent return periods until he is left out of such selection, and (b) secondly, by way of furnishing the return in Form 14 in paper form to the appropriate assessing authority.

Where, however, the information furnished in the application in Form 13A are not correct and complete or such application is not in order, the Commissioner will reject such application and inform, electronically, the registered dealer of such rejection.

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

**Memo No. 754(500)CT/PRO
3C/PRO/08**

Dated : 28.10.2009

Copy forwarded for information and necessary action to:

- 1) the Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2)Special Commissioner, Commercial Taxes, W.B./
Additional Commissioner, Commercial Taxes, W.B
- 3) the Special Officer, Bureau of Investigation.
- 4) the Sr. Joint Commissioner, Commercial Taxes, (HQ)
- 5)Sr. Joint Commissioner, Commercial Taxes,
.....Circle/Range/Central Section/.....
- 6)Joint Commissioner, Commercial Taxes
.....Circle/Charge
- 7) the Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.....
- 9) website "www.wbcomtax.gov.in"

for Commissioner,
Commercial Taxes,W.B

THE WEST BENGAL VALUE ADDED TAX RULES, 2005
FORM 13A
[See sub-rule (2A) of rule 34A]

Application for exercising option for furnishing return in Form 14 in the manner laid down in rule 34A, in lieu of furnishing return under sub-rule (1) of rule 34.

To
The Commissioner of Sales Tax,
West Bengal

I/We, (name and status of the person) *carrying on business under the trade name of /or on behalf of (name of Company/ Club/ Association of persons/ HUF etc.) situated at (address of the principal place of business) and holding certificate of registration No. under the West Bengal Value Added Tax Act,2003, do hereby exercise *my/our option under sub-rule (2A) of rule 34A for furnishing return in Form 14 in the manner laid down in rule 34A in lieu of furnishing quarterly return in paper form in Form 14 in the manner laid down in sub-rule (1) of rule 34.

*My/Our e-mail address is

(For exercising option in Form 13A under sub-rule (2A) of the rule 34A, mention of e-mail address is mandatory).

*I/We declare that the information given above are correct and complete.

Date

Signature

(to be furnished only by a dealer capable of affixing digital signature)

* Strike out whichever is not applicable.