

Government of West Bengal  
Directorate of Commercial Taxes,  
14, Beliaghata Road, Kolkata-700015

TRADE CIRCULAR NO. 01/2013

Dated: .13/02/2013....

Sub: Trade Circular on issue of notices electronically using Digital Signature under West Bengal Value Added Tax Act,2003 and rules made there under

It had been often represented by the dealers that many notices sent by post are either not received by them or received late. Simultaneously the Directorate officials have also faced difficulties in serving notices through post due to various reasons;

Whereas notice under the West Bengal Value Added Tax Act, 2003, and the rules made there under may be issued electronically using Digital Signature by officers authorised for such purpose as provided in sub-rule(3) and sub-rule (4) of rule 208 of the West Bengal Value Added Tax Rule,2005; and

Whereas with an objective to ensure better accountability, transparency and speed, use of electronic communication is to be preferred.

Thus it is intimated to all concerned that:

- (a) Some officers have been authorised to digitally sign notices. A copy of authorisation is enclosed.
- (b) Notice issued using digital signature of any of the authorised officers shall always be treated as a notice validly signed and issued under the Acts and rules made there under and also it may be the only mode of issue of any such notice. Electronic issue of notices shall be made to the emails of the registered dealers as made available by them and recorded in the database of the Directorate.

All dealers registered under the Acts therefore should check their email addresses accessing Dealer's Profile Link of the Directorate's website and if required should update/rectify their email addresses immediately. In case the email address of any dealer is incorrect/ incomplete/ improper/ deficient/inconsistent in respect of any matter and if due to such reason the dealer fails to receive any notice sent electronically, the concerned dealer shall bear the responsibility of such non-receipt and the delivery of notice by the Directorate shall be treated as complete, so far as the mail is sent to the email address available in database.

(Binod Kumar)  
Commissioner,  
Sales Tax, West Bengal

ENCLOSURE OF TRADE CIRCULAR NO. 01/2013

GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA-700015

AUTHORISATION

In exercise of the powers conferred upon me under sub-rule(3) of rule 208 of the West Bengal Value Added Tax Rules, 2005. I hereby authorise the following authorities to digitally sign notices on behalf of authorities of the Directorate of Commercial Taxes, West Bengal, to issue such notices electronically:-

<u>Sl No.</u>	<u>Name</u>	<u>Designation</u>
1	Sri Saptarshi Sankar Roy	Deputy Commissioner, Information Systems Division
2	Smt Sonali Pal	Deputy Commissioner, Information Systems Division
3	Sri Sanjoy Dey	Commercial Tax Officer, Information Systems Division

Commissioner,  
Sales Tax, West Bengal

Memo No. 123 CT/PRO  
3C/PRO/2012

Dated: ...13/02/2013.

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) Website HYPERLINK <http://www.wbcomtax.gov.in>

for Commissioner,  
Commercial Taxes, W.B.