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

Trade Circular No. 8 of 2014 dated 13.05.2014

Sub: Online issuance of Central Declaration Forms by Nagaland

The Commissioner of Commercial Taxes, Nagaland, has informed vide Ref. No.CT/LEG/CR/128/2006/4190 dated 26th March, 2014, that Government of Nagaland has made it mandatory for online issuance of statutory forms under the CST Act, 1956 as per following table—

SI.No.	Form No.	Effective date of compulsory online
		issuance
(1)	(2)	(3)
1.	CST Form "C"	1 st October, 2013
2.	CST Form "F"	1 st April, 2013
3.	CST Form "H"	1 st April, 2013

All manual forms have been declared obsolete and invalid from the corresponding date cited at column (3) above. Verification of the online forms mentioned above, issued from the state of Nagaland can be easily done through the department's web portal www.nagalandtax.nic.in.

All assessing authorities of the Directorate of Commercial Taxes, WB. are advised to allow necessary benefit to the dealers of West Bengal selling goods to registered dealers of Nagaland and supported by Forms under the CST Act, 1956. Every selling dealer of West Bengal making sales to registered dealers of Nagaland should file details of all such CST Forms in the website of the Directorate following Trade Circular No. 9/2012 dated 16.07.2012.

This may be brought to the notice of all concerned.

(Binod Kumar) Commissioner, Commercial Taxes, West Bengal

Memo No. <u>373 /CT/PRO</u> 3C/ PRO/2012

Copy forwarded to Addl.CCT/ISD for information and for uploading it in the official website of the Directorate for information of all concerned.

(K.C. Chowdhury) Additional Commissioner Commercial Taxes, W.B.

Dated: 13.05.2014