

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

TRADE CIRCULAR No. 13/2025
(Corresponding Central Circular No. 253/10/2025-GST)

DATED: 15.10.2025

Subject: Withdrawal of Trade Circular No. 06/2024 dated 08.07.2024.

Kind attention is invited to Trade Circular No. 06/2024 dated 08.07.2024 wherein clarifications were given in relation to mechanism for providing evidence of compliance of conditions of Section 15(3)(b)(ii) of the West Bengal Goods and Services Tax Act, 2017 (hereinafter to be referred as by the WBGST Act, 2017) by the suppliers.

2. In order to ensure uniformity in the implementation of the provisions of the law across field formations, the Commissioner, in exercise of his powers conferred by section 168 of the WBGST Act, 2017, hereby withdraws, Trade Circular No. 06/2024 dated 08.07.2024. Therefore, the procedure prescribed vide the aforesaid circular for providing evidence of compliance of conditions of Section 15(3)(b)(ii) of the WBGST Act, 2017 shall not be required.

3. Difficulty, if any, in the implementation of this Trade Circular may be brought to the notice of the Commissioner.

Sd/-
(DR. UMA SANKAR S., IAS)
Commissioner, State Tax
West Bengal

Memo. No.- 159/CT/PRO
3C/PRO/2025

Date:15.10.2025

Copy forwarded to the Special Commissioner, State tax /ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-
(Joyjit Banik)
Additional Commissioner, State Tax
&
PRO