

# ADMINISTRATIVE REPORT

2011 – 2012



सत्यमेव जयते

**DIRECTORATE OF COMMERCIAL TAXES**

GOVERNMENT OF WEST BENGAL

[www.wbcomtax.gov.in](http://www.wbcomtax.gov.in)

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## PREFACE


I have the privilege to introduce the Annual Administrative Report of the Directorate of Commercial Taxes, West Bengal for the year 2011-12.

The report, despite being a regular annual affair, attempts to capture significant changes being brought about in the realm of new era tax administration.

The Directorate of Commercial Taxes has been the pioneer in introducing e-Governance initiatives in West Bengal. Several citizen centric online services have been instituted to cater the vast clientele of tax payers in the state. At the same time, continual efforts are made to spruce up governance delivery mechanism by way of electronically driven systems.

We have made conscious effort to apprise our audience, from the policy makers, members of the trade and industries to the tax-paying dealers and above all the common citizen at large, of the various organs of the directorate, their functions and the performances and more importantly, the vision ahead.

Since in the days ahead, commodity taxation is going to see significant changes, we would intently like to hear from our esteemed stake-holders, the scopes of improvement of this publication in terms of contents and coverage, those, I believe, will be mutually beneficial.

  
17/9/2012  
(Binod Kumar)  
Commissioner  
Commercial Taxes, West Bengal.

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## **DIRECTORATE OF COMMERCIAL TAXES**

### **PRELUDE**

From a very modest beginning, way back in the pre-independence days of 1941, when the British Government was obliged to introduce tax on sale of goods as additional revenue, primarily to meet the war expenditure, Sales Tax of today has really come off age. Today, this indirect tax levied on the *distributive* part of commodity trade is the mainstay for the State revenue under the federal setup in India, contributing more than 70% of its tax-revenue receipts almost across the board.

### **THE DOMAIN**

Dominance of *indirect taxation* has become a salient part of the tax reform process in India. Directorate of Commercial Taxes is given to administer the said tax in the State. In course of its journey, it has seen the most dynamic kind of changes and reform measures. From the stage of single point tax on few selected items of special importance used to be known as 'notified commodities' under the West Bengal Sales Tax Act, 1954, to the wider ambit under the West Bengal Sales Tax Act, 1994 to cover more commodities and subsuming other Acts, the transformation was substantial.

Again, the taxes levied on inter-state transactions under the Central Sales Tax Act, 1956, but are appropriated under constitutional mandate by the State, also come under its purview.

### **THE JOURNEY**

Over this good period of time, changes were made from time to time in the provisions of law, primarily directed to bring about rationalization of the structure, ease of compliance and to top it all, attempt to minimize the scope of leakage. Substantial research has taken place in the domain of *indirect taxation* aimed to manage its dynamic nature. These include, among others, issues like, incidence of tax, points of levy, reasonable restriction on the movement of goods, procedures of registration, incentives and exemptions, with hosts of tax related maneuvering like, deduction of tax at source, compounding of tax, industrial remission scheme, procedure of deemed assessment all aiming to serve customized need to the trade variants.

In carrying out with the above kind of continual reforms, careful consideration had to be exercised to maintain the desired uniformity of the provisions across the States under our federal set up.

A significant aspect of the reform measures was directed to minimize the adverse impact of any inherent infirmity of the tax procedures on the price quotient of the commodity for the final consumers to bear.

## THE NEW ERA TAXATION SYSTEM

Thus, after lot of deliberation, the concept of value added taxation, in keeping with the global trend, dawned in India and was enacted in the State as the West Bengal Value Added Tax Act, 2003. It essentially, entailed multi-point levy of tax at each stage of transaction in the value chain, till it reaches the final consumer. And at each stage, credit of tax paid on purchase is given in the form of *set off* on the tax payable on the corresponding sale.

The concept of VAT revolutionized the entire indirect taxation system in India. Though was practiced variously in *production part* and thereafter introduced in the *distributive part* of the commodity tax, the need for integrating both the parts has also been envisaged in the forthcoming Goods and Services Tax (GST), billed as mother of all taxation reforms in India.

## PIONEERING E-GOVERNANCE INITIATIVES

Quite expectedly, the National e-Governance Plan found its most profound and extensive form of application in bringing about information technology driven new era tax administration for the general convenience of the tax payers. In the dedicated Mission Mode Project for Commercial Taxes (MMP-CT), the Directorate pioneered in introducing *Government process reengineering* for ensuring citizen-centric measures to bring in speed, ease of compliance and transparency in the system.

## RESPONSIBILITIES OUTLINED

The Directorate had been the cradle for all such momentous taxation reforms. By way of tax administration, it has to maintain a very close interface for the Government of the day with the trade and industry. Starting from monitoring closely the trade and commerce of the State to regulating the movement of goods, besides catering to the primary obligation of revenue mobilization, form few of its critical tasks.

In doing so, the Directorate administers hosts of commodity taxation related Acts, like

- i. The West Bengal Value Added Tax Act, 2003
- ii. The West Bengal Sales Tax Act, 1994
- iii. The Central Sales Tax Act, 1956
- iv. The West Bengal State Tax on Profession, Trades, Callings and Employments Act, 1979
- v. The West Bengal Primary Education Act, 1973 (for the limited purpose of Education Cess)

## Directorate of Commercial Taxes

- vi. The West Bengal Rural Employment and Production Act, 1976 (for the limited purpose of Rural Employment Cess)
- vii. The West Bengal Transport Infrastructure Development Fund Act, 2002
- viii. The West Bengal Sales Tax (Settlement of Dispute) Act, 1999

Anti-evasion activity that forms a vital part of tax administration requires close observance of the provisions of the Indian Penal Code, 1860 and The Code of Criminal Procedure, 1973.

Besides, the day-to-day tax administration entails a good part of general administration and office procedures, where closely observing the West Bengal Treasury Rules, 2008, the West Bengal Financial Rules, 1979 and the West Bengal Service Rules, 2009.

### THE ROAD AHEAD

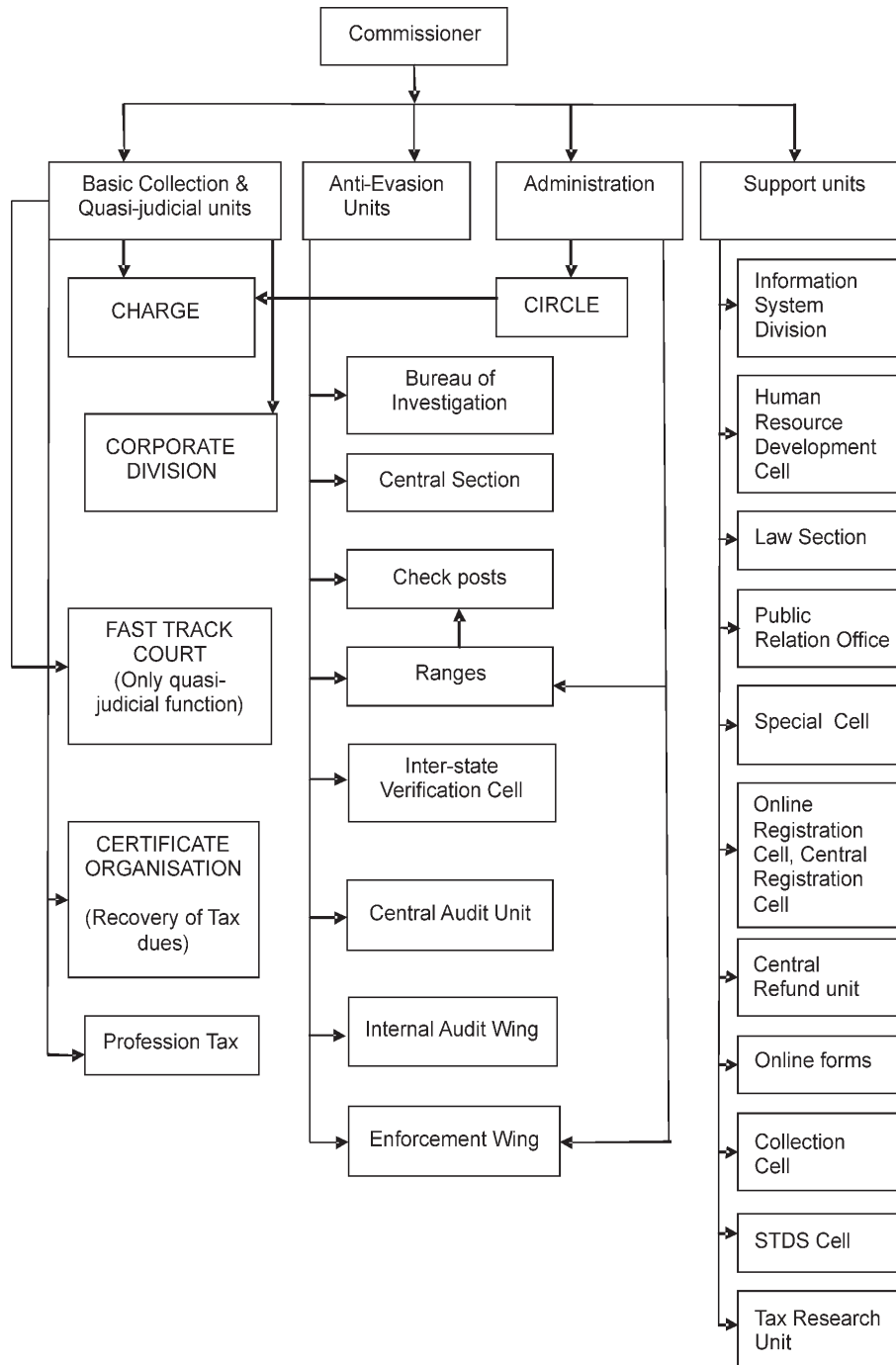
The famed Nandan Nilekani, in his recently submitted momentous Report *of the Technical Advisory Group for Unique Projects (TAGUP)*, identifies the forthcoming Goods and Service Tax (GST) as one of the five most important Government sectors, where *public policy changes* are to come about in a big way. GST has also been identified as a singularly complex project where mission-critical IT systems need to be applied to introduce *Government Process Re-engineering (GPR)*.

Thus we have a twin task at hand. GST is going to be *dual* tax levied both by the Central and the State Govt, when it replaces State VAT, Central Excise, Service Tax and few other indirect taxes. It will be levied at every stage of production-distribution chain of goods and services in a broad-based, single, comprehensive tax regime. So far as administering State GST (SGST) and Integrated GST (IGST) is concerned, the Directorate is going to assume a dominant role, while Central GST (CGST) is to be governed by Central Board of Excise and Customs (CBEC). And equally important role awaits us when under the proposed command the new concept of destination-based tax system takes place, as we would move up from the sub-national domain to integrate in a pan Indian scenario.

On the technology front, the spotlight is going to be on this part of the world as significant changes are underway in terms of reforms of the system and application of Information technology to bring about and strengthen the change. For IT driven governance initiatives the administration of indirect tax can well be the home page for Govt of the State.



**ORGANISATIONAL STRUCTURE OF DIFFERENT UNITS OF COMMERCIAL TAXES**



## Directorate of Commercial Taxes

### ROLE OF DIFFERENT BRANCHES OF THE DIRECTORATE:

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
<b>CHARGE</b> [ this is the basic field level office that exercises territorial jurisdiction ]	1) JCCT (In-charge) 2) DCCT 3) CTO 4) ACTO	1. Grant registration (at offices outside Kolkata). 2. Amendment, cancellation and restoration of Registration Certificate. 3. Collection and day to day monitoring of tax payable by dealers under jurisdiction. 4. Issue of manual waybill and forms. 5. Scrutiny & verification of returns. 6. Assessment of tax. 7. Realisation of Assessed dues & Return Dues. 8. Maintenance of records of dealers. 9. Search and Seizure of documents from premises of the dealer in fit cases.
<b>CIRCLE</b> [ A Circle comprises of two or more Charges ]	1) Sr. JCCT (In-charge) 2) JCCT 3) DCCT 4) ACTO	1. Administrative control over the Charges under its jurisdiction. 2. Hear and dispose Appeal and Revision cases arising out of orders passed by officers of Charges under its jurisdiction. 3. Grant registration to dealers under its jurisdiction. 4. Conduct VAT Audit and assessment of audited files. 5. Dispose security cases.
<b>CORPORATE DIVISION</b> [ This unit is constituted with big tax payers in and around Kolkata ]	1) Additional Commissioner (In-charge) 2) Sr. JCCT 3) JCCT 4) ACTO	1. Collection and day to day monitoring of tax payable by dealers under jurisdiction. 2. Scrutiny & verification of returns. 3. Assessment of tax. 4. Issue of manual waybill and forms. 5. Amendment, Cancellation & Restoration of Registration Certificate.

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BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
		<ol style="list-style-type: none"> <li>6. Conduct VAT Audit and assessment of audited files.</li> <li>7. Hear and dispose Appeal and Revision cases arising out of orders passed by officers of Corporate Division.</li> </ol>
<p><b>CHECK POST</b> [Check Posts are located at the inter-state borders]</p>	<ol style="list-style-type: none"> <li>1) DCCT</li> <li>2) CTO</li> <li>3) ACTO</li> </ol>	<ol style="list-style-type: none"> <li>1. Monitor movement of goods in to West Bengal from outside the state.</li> <li>2. Endorse manual waybills produced by importer/ dealer.</li> <li>3. Imposition &amp; realization of Penalty.</li> <li>4. Wayside checking.</li> </ol>
<p><b>RANGES</b></p>	<ol style="list-style-type: none"> <li>1) Sr. JCCT (In-charge)</li> <li>2) JCCT</li> <li>3) DCCT</li> <li>4) CTO</li> <li>5) ACTO</li> </ol>	<ol style="list-style-type: none"> <li>1. Administrative control over the Charges under its jurisdiction.</li> <li>2. Conduct wayside checking.</li> <li>3. Search of vehicles carrying goods in unauthorized manner or warehouses and Seizure of goods</li> <li>4. Imposition and realisation of penalty.</li> </ol>
<p><b>CENTRAL SECTION</b> [It has three units - at Kolkata, Asansol and Siliguri and officers posted here exercise jurisdiction all over the state]</p>	<ol style="list-style-type: none"> <li>1) Sr. JCCT (In-charge)</li> <li>2) JCCT</li> <li>3) DCCT</li> <li>4) CTO</li> <li>5) ACTO</li> </ol>	<ol style="list-style-type: none"> <li>1. Conduct wayside checking</li> <li>2. Search of vehicles and Seizure of goods.</li> <li>3. Imposition and realisation of penalty.</li> <li>4. Search a dealer's place of business including his factory, office, warehouse and residence.</li> <li>5. Seize records, documents as well as physical stock of goods.</li> <li>6. Investigation and submission of report.</li> <li>7. Verification of Input Tax Credit.</li> <li>8. Survey to bring unregistered dealers who are liable to take registration into the tax net.</li> <li>9. Issue waybills to unregistered dealers.</li> <li>10. Monitor exhibition sales.</li> </ol>

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BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
<b>BUREAU OF INVESTIGATION</b> [ Bureau of Investigation is a specialized wing of the Commercial Taxes Directorate for investigation cases of tax evasion under the WBST Act, 1994 and the CST Act, 1956 and the WBVAT Act, 2003 and malpractices connected therewith. It has a police wing ]	1) Special Officer and Additional Commissioner (In-charge) 1) SR. JCCT 2) JCCT 3) DCCT 4) CTO 5) ACTO	1. Search a dealer's place of business including his factory, office, warehouse and residence. 2. Seize records, documents as well as physical stock of goods. 3. Investigation and submission of report. 4. In appropriate cases of tax evasion, complaints are lodged with the police authorities for taking necessary action against commission of offence.
<b>ONLINE REGISTRATION UNIT</b>	1) Special Officer and Additional Commissioner (In-charge) 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	1. Examine and dispose online applications for registration filed by dealers. 2. Send printed Registration Certificate when registration is granted.
<b>CENTRAL REGISTRATATION CELL</b>	1) JCCT 2) DCCT 3) CTO 4) ACTO	1. To grant quick and spot registration to dealers over six circles namely Kolkata(South), Kolkata( North) , Chowringhee, Dharmatala, Burrabazar and 24 Parganas (North)
<b>CENTRAL AUDIT UNIT</b>	1) Additional Commissioner (In-charge) 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	1. Develop a dynamic Risk Analysis module on the basis of which the dealers are to be selected for audit. 2. Help the Commissioner in the selection procedure of dealers for audit. 3. Improve the existing Audit Manual wherever it is felt necessary.

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BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
		<ol style="list-style-type: none"> <li>4. Impart training to audit officers.</li> <li>5. Conduct Audit of dealers assigned to it by the Commissioner of Commercial Taxes, W.B.</li> <li>6. Assess the audited dealers.</li> </ol>
<b>INTERSTATE VERIFICATION CELL (H.Q)</b>	<ol style="list-style-type: none"> <li>1) Sr. JCCT (In-charge)</li> <li>2) JCCT</li> <li>3) DCCT</li> <li>4) CTO</li> <li>5) ACTO</li> </ol>	<ol style="list-style-type: none"> <li>1. Verification of the genuineness of claims of various interstate transactions such as stock transfer, sale, purchase, consignment sales, subsequent sales.</li> <li>2. Processing of requests from other states of India for verification of the genuineness of many 'C' and 'F' Forms and of authenticity of inter-state transactions claimed to have been effected by their dealers with the dealers of West Bengal.</li> <li>3. Liaison with various Check posts and Ranges to assist them in determining bona fide of transactions between consignors and consignees by making enquiries regarding existence of dealers.</li> </ol>
<b>SPECIAL CELL</b>	<ol style="list-style-type: none"> <li>1) Sr. JCCT (In-charge)</li> <li>2) JCCT</li> <li>3) DCCT</li> <li>4) CTO</li> <li>5) ACTO</li> </ol>	<ol style="list-style-type: none"> <li>1. Examine and dispose applications for grant of or renewal of Eligibility Certificate under the West Bengal Incentive Scheme, 1993 and the West Bengal Incentive Scheme, 1999 that would allow the applicant dealers tax exemption, remission or deferment of Sales tax related to the eligible unit.</li> </ol>
<b>INTERNAL AUDIT WING</b>	<ol style="list-style-type: none"> <li>1) Sr. JCCT (In-charge)</li> <li>2) JCCT</li> </ol>	<ol style="list-style-type: none"> <li>1. To scrutinize assessment orders, records, other registers to detect and prevent'</li> </ol>

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BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
	3) DCCT	<ul style="list-style-type: none"> <li>a. Incorrect determination of turnover of sales,</li> <li>b. Underassessment of tax due to incorrect deduction,</li> <li>c. Irregular exemption,</li> <li>d. Application of incorrect rate of tax and mistake in computation,</li> <li>e. Non / Short levy of interest and penalty,</li> <li>f. Non / Short levy of purchase tax.</li> </ul> <ul style="list-style-type: none"> <li>2. To share views on the different aspects of the audit done by the A.G. Office.</li> <li>3. To collect the replies from the concerned officers regarding IR Paras, Draft Paras, CAG Paras and process and send to the A.G. Office and Finance Department.</li> </ul>
<b>HUMAN RESOURCE DEVELOPMENT CELL</b>	<ul style="list-style-type: none"> <li>1) Sr. JCCT (In-charge)</li> <li>2) JCCT</li> <li>3) DCCT</li> <li>4) CTO</li> <li>5) ACTO</li> </ul>	<ul style="list-style-type: none"> <li>1. To organise induction training of Commercial Tax Officer and Assistant Commercial Tax Officer for overall qualitative improvement in the work culture of this organization.</li> <li>2. To arrange in-service training programmes including training in basics of information technology of officers and employees up to the level of Lower Division Clerks.</li> <li>3. To organize Workshops, Case Studies, group discussions and interactive sessions.</li> <li>4. To keep liaison with ATI, nominate officers for training under National Training Policy.</li> </ul>

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BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
<b>COLLECTION CELL</b> (Challan /Payment Verification Wing)	1) Sr. JCCT (In-charge) 2) JCCT 3) DCCT 4) CTO 5) ACTO	1. To keep track of daily collection of Commercial Taxes-VAT, Central Sales Tax, Rural Employment Cess, Primary Education Cess on coal and Cess on Diesel, Petrol and L.P.G. 2. To prepare systematic detailed as well as summarised statements of collection of various taxes for digitization. 3. To keep records of adjustment of taxes through books and refunds.
<b>LAW SECTION</b>	1) Additional Commissioner (In-charge) 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	1. To monitor disputes between the aggrieved parties and the State of West Bengal at different legal forums, including the West Bengal Commercial Taxes Appellate and Revisional Board, the West Bengal Taxation Tribunal, the State Administrative Tribunal, the Kolkata High Court and the Supreme Court of India and the other Civil and Criminal Courts. 2. To maintain liaison with Legal Remembrance's Office, G.P.'s Office of the State Govt. and the State Lawyers, senior advocates of the Supreme Court of India and the concerned authorities. 3. To provide the Departmental Representatives with the appellate and assessment records for effective representation before the Appellate and Revisional Board and to arrange transmission of order of the Board to the concerned departmental authorities 4. Study orders of different Courts and move to the higher forum in deserving cases.

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BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
		<p>5. To monitor cases related to Service Matters in the State Administrative Tribunal.</p> <p>6. It performs the duty of engagement of lawyers and monitor the cases in respect of disputes in relation to the Service Matter of the employees of this Directorate.</p>
<b>SALES TAX DEDUCTION AT SOURCE (S.T.D.S.) CELL</b>	<p>1) Sr. JCCT (In-charge)</p> <p>2) JCCT</p> <p>3) DCCT</p> <p>4) CTO</p> <p>5) ACTO</p>	<p>1. Collection of Sales Tax deducted at source from the payment made to the works contractors by the different Governments and the Non-Government Organisations.</p> <p>2. To process Certificates, Scrolls and Challans sent by the contractees and to send the deduction certificates to the respective charges.</p> <p>3. To provide information to Charge and Circle offices as and when sought for to help bring the Works Contractors under the tax net.</p>
<b>PUBLIC RELATION OFFICE</b>	<p>1) Additional Commissioner (In-charge)</p> <p>2) Sr. JCCT</p> <p>3) JCCT</p>	<p>1. Publication of Advertisements required to be published in Newspapers.</p> <p>2. Publication of Trade Circulars in the event of any amendment of Act, Rules.</p> <p>3. Communication with the Union Government and other State Governments on present and prospective issues of Taxation.</p> <p>4. Giving written/telephonic replies to queries made by the Governments, various institutions, Tax payers, Dealers, Tax Practitioners, Trade Bodies and other persons.</p>



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BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
		<p>5. Publication of orders made by the Commissioner of Commercial Taxes, W.B. in relation to applications made before him u/s. 102 of the W.B. VAT Act, 2003.</p> <p>6. Publication of Departmental Circulars issued by the Commissioner of Commercial Taxes, W.B. guiding the officers of the Directorate on certain important issues.</p> <p>7. Processing of pre-budget proposals received from trade, industry and individuals on the taxation matters dealt in by the Directorate.</p> <p>8. Attending seminars, symposiums organized by Trade bodies and other associations.</p>
<b>INFORMATION SYSTEMS DIVISION</b>	<p>1) Additional Commissioner (In-charge)</p> <p>2) Sr. JCCT</p> <p>3) JCCT</p> <p>4) DCCT</p> <p>5) CTO</p> <p>6) ACTO</p> <p>7) System Analyst</p> <p>8) Programmer</p>	<p>1. To arrange build up I.T. infrastructure for the entire Commercial Taxes Directorate, the West Bengal Appellate and Revisional Board, the West Bengal Taxation Tribunal and the Policy Planning Unit.</p> <p>2. To ensure proper maintenance of hardware, network and connectivity by co-coordinating among the various service providers.</p> <p>3. To act as nodal agency for successful implementation of Mission Mode Project in Commercial Taxes (MMP-CT) under the National e-Governance Plan (NeGP) [A separate note on e-services is attached].</p> <p>4. To streamline rolling out of various e-services and provide initial handholding support to all stakeholders like taxpayers and officers and employees of the Directorate.</p>

## Directorate of Commercial Taxes

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
		5. To report the Finance Department, the West Bengal State Legislative Assembly, the Government of India on utilization of fund. 6. To update and maintain the internal and external website.
<b>CENTRAL REFUND UNIT (CRU)</b>	1) Additional Commissioner (In-charge) 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	1. To process and dispose both pre-assessment and post assessment refund application of dealers.
<b>FAST TRACK COURT</b>	Additional Commissioner	1. Fast disposal of pending cases
<b>CERTIFICATE ORGANISATION</b>	1) Additional Commissioner (In-charge) 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	1. To cause recovery of tax dues
<b>DIRECTORATE OF PROFESSION TAX</b> [Range and Unit offices]	1) Additional Commissioner (In-charge) 2) Sr. JCPT 3) JCPT 4) DCPT 5) PTO 6) APTO	1. To grant enrolment to persons liable to pay Profession tax. 2. To grant registration to employers. 3. Survey to identify potential taxpayers. 4. Amendment, Cancellation of Registration Certificate or Enrolment Certificate. 5. Assessment of registered employers. 6. Realisation of dues. 7. Maintenance of records of registered employers and enrolled persons.

**2. ORGANISATION**

**(A) SANCTIONED ORGANISATIONAL STRENGTH IN THE COMMERCIAL TAXES DIRECTORATE:**

	<b>2010-11</b>	<b>2011-12</b>
<i>Commissioner</i>	1	1
<i>Special Commissioner</i>	2	2
<i>Additional Commissioner</i>	45	45
<i>Senior Joint Commissioner</i>	} 1105	1105
<i>Joint Commissioner</i>		
<i>Deputy Commissioner</i>		
<i>Commercial Tax Officer</i>		
<i>Deputy Commissioner (Accounts)</i>	3	3
<i>Deputy Commissioner (Audit)</i>	1	1
<i>System Analyst</i>	1	1
<i>Programmer</i>	1	1
<i>Assistant Commercial Tax Officer</i>	1220	1220
<i>P.A. to Commissioner</i>	2	2
<i>P.A. to S.O.B.I.</i>	1	1
<i>P.A. Grade II (Schedule B)</i>	2	2
<i>Administrative Officer</i>	4	4
<i>Stenographer (Group 'A')</i>	17	17
<i>Group 'B' &amp; 'C' Staff</i>	2381	2381
<i>Group 'D' staff</i>	1437	1437
<b>TOTAL :</b>	<b>6223</b>	<b>6223</b>

**NOTES:**

- (1) Commercial Tax Officers and upwards work as Assessing and Audit Officers. The Commercial Tax Officers are recruited either through Group 'A' of the West Bengal Civil Services (Exe ) etc. examination or by way of promotion from the Assistant Commercial Tax Officers.
- (2) The Assistant Commercial Tax Officers basically work at the field level to assist the Assessing and audit Authorities. The Assistant Commercial Tax Officers are now recruited either through Group 'C' of the West Bengal Civil Services (Exe ) Etc. Examinations or by way of promotion from the post of Head Clerks / Upper Division Clerks.

**Directorate of Commercial Taxes**

**(B) OFFICES UNDER THE DIRECTORATE :**

**(a) Sales Tax Circles and Charges**

	Circles (Code)		Charges	Code	Head Quarters	Phone No. / Extn. No.
1	Corporate Division (01)		Corporate Division	20	14, Beliaghata Road, Kolkata - 700 015	033-22516815 / 22519578
2	Barabazar (02) Ext.279	1	Chinabazar	24	-do-	Ext. 288
		2	Monoharkatra	25	-do-	Ext. 303
		3	N S Road	26	-do-	Ext. 499
		4	Rajakatra	27	-do-	Ext. 526
		5	Strand Road	28	-do-	Ext. 281
3	Kolkata (South) (04) Ext.374	6	Ballygunge	39	-do-	Ext. 232
		7	Beliaghata	40	-do-	Ext. 364
		8	Bhabanipur	41	-do-	Ext. 266
		9	New Market	42	-do-	Ext. 369
		10	Park Street	43	-do-	Ext. 273
		11	Taltala	44	-do-	Ext. 356
4	Chowringhee (05) Ext.487	12	Esplanade	45	-do-	Ext. 480
		13	Fairley Place	46	-do-	Ext. 506
		14	Lal Bazar	47	-do-	Ext. 492
		15	Lyons Range	48	-do-	Ext. 256
		16	N D Sarani	49	-do-	Ext. 251
		17	Radhabazar	50	-do-	Ext. 491
5	Dharmatala (06) Ext.307	18	Amratala	51	-do-	Ext. 462
		19	Armenian Street	52	-do-	Ext. 333
		20	Bowbazar	53	-do-	Ext. 359
		21	Chandney Chawk	54	-do-	Ext. 442
		22	College Street	55	-do-	Ext. 468
		23	Colootola	56	-do-	Ext. 327
		24	Ezra Street	57	-do-	Ext. 351
		25	Princep Street	58	-do-	Ext. 447
		26	Sealdah	59	-do-	Ext. 456
6	Kolkata (North) (03) 23340299	27	Beadon Street	29	Salt Lake, Kolkata - 700091	23340263/ 23340255/ 23340144 Ext.232
		28	Burtola	31	-do-	Ext. 220
		29	Jorabagan	33	-do-	Ext. 238
		30	Jorasanko	34	-do-	Ext. 229
		31	Manicktola	35	-do-	Ext. 227
		32	Postabazar	36	-do-	Ext. 230
		33	Shyambazar	37	-do-	Ext. 253

**EPABX  
Nos. 033-  
2251-  
5786,  
033-  
2251-  
0705-10 ,  
033-  
22516394  
(Fax)**

**Administrative Report 2011-2012**

	Circles (Code)		Charges	Code	Head Quarters	Phone No. / Extn. No.
7	24 Parganas (08) 23340403	34	Barasat	65	82/5, K N C Road, Barasat, 24 Pgs(N)	033 - 25523011
		35	Barrackpore	66	50, B T Road, Barrackpore, 24 Pgs (N)	033 - 25920745
		36	Belgachhia	30	Jalasampad Bhaban, Salt Lake, Kolkata - 700091	23340477/ 23340434 Ext.211
		37	Cossipore	32	-do-	Ext. 249
		38	Salt Lake	67	-do-	Ext. 231
		39	Ultadanga	38	-do-	Ext. 221
8	Behala (07) 23971697	40	Alipore	60	Industrial Complex Building, Chowrasta, Behala	033 - 23977996 Ext. 117
		41	Baruipur	61	Baruipur, Kachari Bazar, 24 Pgs(S)	033 - 24338512
		42	Behala	62	Industrial Complex Building, Chowrasta, Behala	033 - 23971507
		43	Budge Budge	63	-do-	033 - 23977996
		44	Diamond Harbour	64	New Town, Diamond Harbour, 24 Pgs (S)	03174 - 255622
9	Howrah (09) 26668810	45	Howrah	68	Commercial Industrial Estate, 24, Belilious Road, Howrah	033 - 26669029 / 2669030/ 2669031
		46	Kadamtala	69	-do-	033 - 26669034
		47	Shibpur	70	-do-	033 - 26669029 Ext. 208

## Directorate of Commercial Taxes

	Circles (Code)		Charges	Code	Head Quarters	Phone No. / Extn. No.
10	Bally (10) 26669202	48	Bally	71	-do-	033 - 26669032
		49	Salkia	72	-do-	033 - 26669032 Ext. 222
		50	Srirampur	73	Srirampur, Court Compound, Hooghly	033 - 26622370
11	Medinipur (15) 03222263007	51	Medinipur	84	Medinipur, Head P.O. Road, Rajabazar	03222 - 275558
		52	Tamluk	85	Daharpur, Tamluk,	03228 - 266410
12	Asansol (11) 03412250214	53	Asansol	74	Court Road, Beside SBI Asansol Main Branch, Asansol, Bardhaman	0341 - 2252170
		54	Purulia	75	Nadiha, Purulia	03252 - 222344
13	Durgapur (13) 03432545845	55	Bankura	78	Bankura	03242 - 250261
		56	Bardhaman	79	Kalna Road, Badamtala, Bardhaman	0342 - 262013
		57	Durgapur	80	Commercial Estate, City Centre, Durgapur-9 (W.B.)	0343 - 2545873
		58	Suri	81	Santrapara, Near S. P. More, Culvert, Suri, Birbhum	03462-255470
14	Baharampur (12) 03482- 251454	59	Baharampur	76	Bimal Sinha Road, Commercial Complex, Baharampur, Murshidabad	03482 - 250187
		60	Krishnanagar	77	Roypara, Krishnanagar, Nadia	03472 - 253035

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	Circles (Code)		Charges	Code	Head Quarters	Phone No. / Extn. No.
15	Siliguri (17) 0353-2642351	61	Darjelling	90	Ajit Mansion, Chowrasta, Mal., Darjelling	0354 - 2254113
		62	Siliguri	89	Jajodia Market, 1st Floor, Station Feeder Road, Siliguri, Darjeeling	0353 - 2501727
16	Raiganj (16) 03523-253074	63	Balurghat	86	Old Sub-jail Market Complex, Balurghat	03522 - 255112
		64	Malda	87	Rabindra Avenue, Malda	03512 - 266372
		65	Raiganj	88	Raiganj Super Market, Raiganj	03523 - 252336
17	Jalpaiguri (14) 03561-230251	66	Cooch Behar	82	Near Sagar Dighi, Cooch Behar	03582 - 222246
		67	Jalpaiguri	83	Treasury Building, 3rd Floor, Jalpaiguri	03561 - 232029

### (b) Sales Tax Ranges

Sl. No.	Range Name	Office Address	District	Phone No.
1	Siliguri	Ashram Para Nazrul Sarani Bye Lane Siliguri	Darjeeling	0353-2432792 (Fax)
2	Purulia	Bhatbandh, Purulia	Purulia	03252-222763
3	Alipurduar	Buxa Feeder Road, Jalpaiguri	Jalpaiguri	03564-255592 (Fax)
4	Rampurhat	Nishindapur, Rampurhat, Birbhum	Birbhum	03461-255236
5	Raiganj	Sudarshanpur (near Siliguri More), Raiganj	Uttar Dinajpur	03523-253075 (Fax)
6	Kharagpur	Rupnarayanpur (N.H.6) Jakpur, Kharagpur	Medinipur West	03222-291567, 228100 (Fax)
7	Durgapur	City Centre, Durgapur	Bardhaman	0343-2547380
8	Barrackpore	60, Barrack Road, Barrackpore	24-Parganas(N)	033-25940980 (Fax)
9	Howrah	493B/3, G. T. Road(S) Nilachal Apartment, 1st Floor, Shibpur	Howrah	033-26503979

## Directorate of Commercial Taxes

### (c) Profession Tax Ranges & Units

Sl. No.	Ranges	Units	Headquarters	Phone No.
1	Kolkata North Range	-	Salt Lake, Kol - 91	033-2334-0243
2	Kolkata South Range	-	do	033-2334-0286
3	Kolkata East Range	-	do	033-2334-0288
4	Kolkata West Range	-	do	033-2334-0279
5	Kolkata Central Range	-	do	033-2334-0243
6	West Bengal Central Range (HQ-Salt Lake, Kolkata - 91.)	1. West Bengal Central Unit I	Salt Lake, Kol - 91	033-2334-0243
		2. West Bengal Central Unit II	Krishnanagar	03472-253035
		3. West Bengal Central Unit III	Baharampur	03482-250187
		4. West Bengal Central Unit IV	Diamond Harbour	03147-255622
		5. West Bengal Central Unit V	Barasat	033-2552-3011
		6. West Bengal Central Unit VI	Behala	033-2468-1744 3163
		7. West Bengal Central Unit VII	Baruipur	033-2433-8512
		8. West Bengal Central Unit VIII	Barrackpore	033-2594-0981
7	West Bengal North Range (HQ.-Siliguri)	1. West Bengal North Unit I	Siliguri	0353-2643167
		2. West Bengal North Unit II	Jalpaiguri	03561-232029
		3. West Bengal North Unit III	Raiganj	03523-252336
		4. West Bengal North Unit IV	Cooch Behar	03582-222246
		5. West Bengal North Unit V	Malda	03512-266372
		6. West Bengal North Unit VI	Darjeeling	03542-256781
8	West Bengal South Range (HQ.-Howrah)	1. West Bengal South Unit I	493B /3 G.T.Road(S) Shibpur	033-2641-3973
		2. West Bengal South Unit II	Srirampur	033-2662-2370
		3. West Bengal South Unit III	Medinipur	03222-275558
		4. West Bengal South Unit IV	Tamluk	03228-266410



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9	West Bengal West Range (HQ.-Asansol)	1. West Bengal West Unit I	Durgapur	0343-2545873
		2. West Bengal West Unit II	Bardhaman	0342-2662013
		3. West Bengal West Unit III	Asansol	0341-2252170
		4. West Bengal West Unit IV	Bankura	03242-250261
		5. West Bengal West Unit V	Purulia	03252-222344
		6. West Bengal West Unit VI	Suri	03462-255470
10	Special Range (HQ.-Saltlake)	,	Salt Lake, Kolkata-91	033-2334 0243

Note : ' P.T. Offices are attached with Sales Tax Offices.

### (d) Sales Tax Checkposts

Sl. No.	Checkpost	Phone No.	District	Range
1	Barobisha	03564 - 263261	Jalpaiguri	Alipurduar
2	Birpara	03563 - 266827	-do-	
3	Jaigaon	03566 - 263321	-do-	
4	Baxirhat	03582 - 263220	Cooch Behar	
5	Chas More	03252280396	Purulia	Purulia
6	Berma	03252280396	do	
7	Chichira	03221264280	Medinipur West	Kharagpur
8	Duburdih	0341 - 2520044	Bardhaman	Asansol Circle
9	Phansidewa More	0353 - 2450770	Darjeeling	Siliguri
10	Melli	0353 - 2215142	-do-	
11	Dalkhola	03525 - 255304	Uttar Dinajpur	Raiganj
12	Dumdum Airport	033 - 25110582	24 Parganas (N)	,
13	N S Dock	033 - 24390618	-do-	,
14	Haldia Dock	03224 - 251939	Medinipur East	Kharagpur

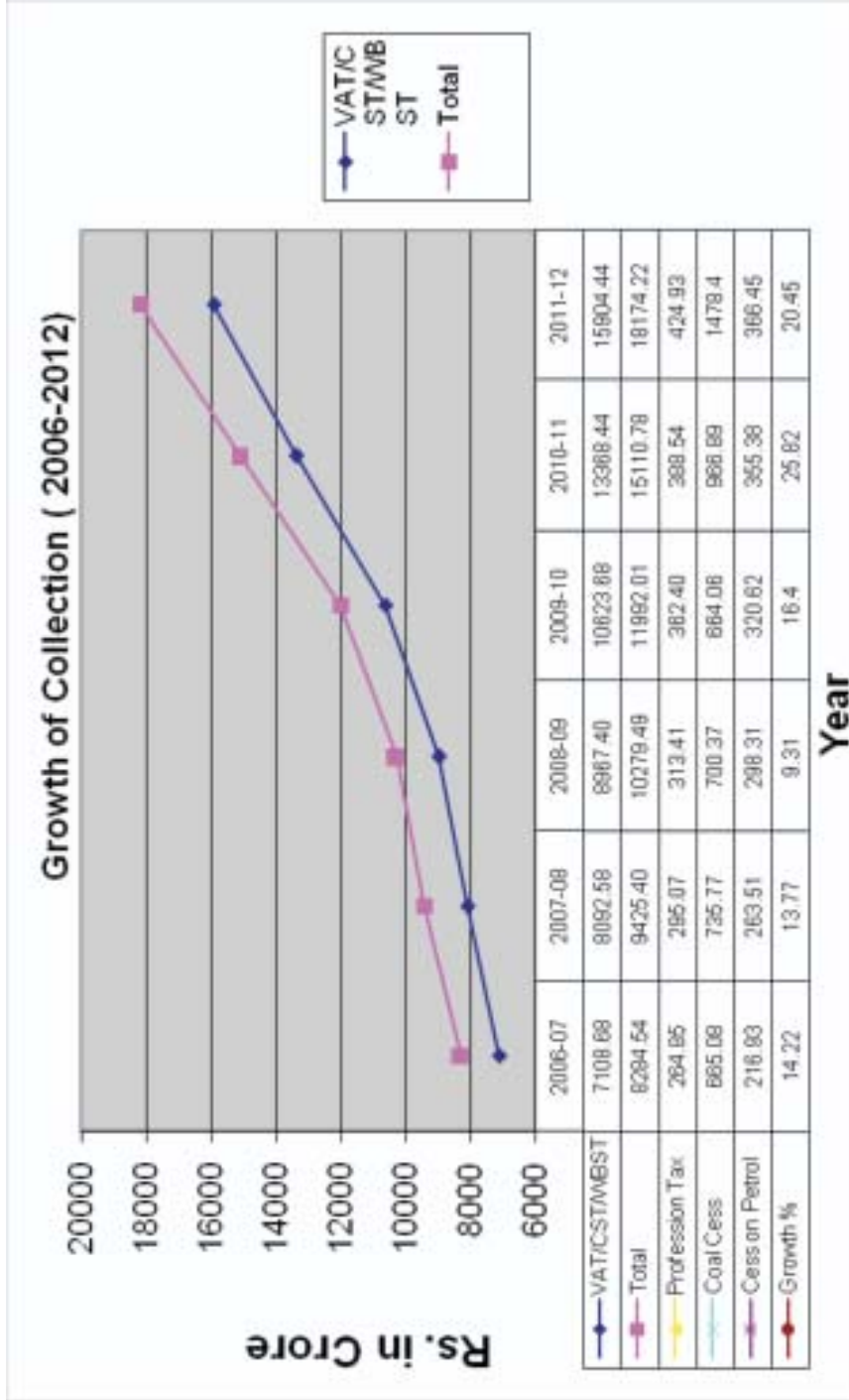
Seventeen checkposts stand abolished with effect from 15.11.2010 vide Govt. Notification nos 1718 -F.T and 1719-F.T. both dated 02.11.2010. The Notifications also declare that there exists no Commercial Taxes Checkposts at Howrah Station, Sealdah Station, Shalimar Station, Kantapur and Cossipore from the same date.

## Directorate of Commercial Taxes

### 3. COLLECTION AND EXPENDITURE

#### Collection Under Different Acts (FY 2007-08 to FY 2011-12) and Expenditure

(A) Collection	2007-08	2008-09	Growth in 2008-09	2009-10	Growth in 2009-10	2010-11	Growth in 2010-11	2011-12	Growth in 2011-12
	(Rs. Cr)	(Rs. Cr)	%	(Rs. Cr)	%	(Rs. Cr)	%	(Rs. Cr)	%
The West Bengal Value Added Tax Act, 2003 and The West Bengal Sales Tax Act, 1994 (Gross)	7295.04	8160.72	11.87	9761.47	19.62	12309.25	26.10	14617.08	18.75
- do - Refund	-32.41	-27.21	—	-114.05	—	-92.67	—	-91.41	—
The Central Sales Tax Act, 1956	797.54	821.02	2.94	862.21	5.02	1059.19	22.85	1361.98	28.59
The West Bengal State Tax on Profession, Trades, Callings and Employments Act, 1979	295.07	321.60	8.99	362.40	12.69	388.54	7.21	426.68	9.82
The West Bengal Primary Education Act, 1973 & The W.B. Rural Employment and Production Act, 1976	735.77	700.39	-4.81	664.06	-22.98	966.89	45.60	1548.37	60.14
The West Bengal Luxury Tax Act, 1994	37.51	0	—	21.24	—	31.53	48.45	46.76	48.30
The West Bengal Transport Infrastructure Development Fund Act, 2002	263.51	298.84	13.41	320.62	7.29	355.38	10.84	366.46	3.12
The West Bengal State Tax on Consumption or Use of Goods Act, 2001	0.96	0	—	0.01	—	0	—	0	—
<b>Total Collection</b>	<b>9425.4</b>	<b>10302.6</b>	<b>9.31</b>	<b>11992.01</b>	<b>16.40</b>	<b>15110.78</b>	<b>26.01</b>	<b>18367.33</b>	<b>21.55</b>
<b>(B) Expenditure</b>									
i) Administrative Expenses	21.17	22.24	5.05	21.92	-1.44	23.43	6.89	26.74	14.13
ii) Collection Charges	71.85	77.12	7.33	131.13	70.03	144.88	10.49	150.09	3.60
<b>Total Expenditure</b>	<b>93.02</b>	<b>99.36</b>	<b>6.82</b>	<b>153.05</b>	<b>54.04</b>	<b>168.31</b>	<b>9.97</b>	<b>176.83</b>	<b>5.06</b>
<b>(C) Expenditure as percentage of collection :</b>	<b>0.99</b>	<b>0.96</b>	<b>—</b>	<b>1.28</b>	<b>—</b>	<b>1.11</b>	<b>—</b>	<b>0.96</b>	<b>—</b>



\*\*\*NOTE: The above figure for 2011-12 has been compiled from final figures sent by the office of the Principal Accountant General ( A & E ), West Bengal on 27.07.2012.

## Directorate of Commercial Taxes

### (D) Circle wise Collection of Sales Tax / Value Added Tax :

Sl. No.	Circle / Division	2009-10	2010-11	Growth over previous year	2011-12	Growth over previous year
		(Rs. Cr)	(Rs. Cr)	%	(Rs. Cr)	%
1	Corporate Division	6045.29	8181.62	35.34	9684.09	18.36
2	Burrabazar	120.81	144.9	19.94	165.95	14.53
3	Kolkata (North)	206.88	227.36	9.90	256.74	12.92
4	Kolkata (South)	796.41	1027.36	29.00	1327.57	29.22
5	Chowringhee	310.81	373.56	20.19	461.48	23.54
6	Dharmatalla	318.99	399.73	25.31	466.97	16.82
7	24 Parganas	350.21	460.37	31.46	561.32	21.93
8	Behala	264.07	335.88	27.19	425.98	26.83
9	Howrah	135.77	199.57	46.99	265.18	32.88
10	Bally	112.95	160.56	42.15	196.07	22.12
11	Medinipur	151.38	218.07	44.05	266.42	22.17
12	Asansol	335.4	377.39	12.52	514.22	36.26
13	Durgapur	252.17	287.29	13.93	382.99	33.31
14	Baharampur	57.08	77.76	36.23	102.81	32.21
15	Siliguri	163.19	207.48	27.14	275.06	32.57
16	Raiganj	40.63	53.64	32.02	63.67	18.70
17	Jalpaiguri	28.89	34.02	17.76	42.67	25.43
18	Checkposts, Ranges & others	932.75	601.88	-35.47	519.87	-13.63
	<b>TOTAL</b>	<b>10623.68</b>	<b>13368.44</b>	<b>25.84</b>	<b>15979.06</b>	<b>19.53</b>

### (E) Charge wise Collection of Sales Tax / Value Added Tax :

Sl. No.	Charge	2009-10	2010-11	Growth over previous year	2011-12	Growth over previous year
		(Rs. Cr)	(Rs. Cr)	%	(Rs. Cr)	%
1	Corporate Division	6045.29	8181.62	35.34	9684.09	18.36
2	Alipore	92.02	120.10	30.52	152.67	27.12
3	Amratala	29.33	32.83	11.93	39.65	20.77
4	Armenian Street	20.97	23.88	13.88	27.25	14.11

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Sl. No.	Charge	2009-10	2010-11	Growth over previous year	2011-12	Growth over previous year
		(Rs. Cr)	(Rs. Cr)	%	(Rs. Cr)	%
5	Asansol	303.93	344.35	13.30	469.52	36.35
6	Baharampur	33.99	47.88	40.86	60.72	26.82
7	Bally	22.60	25.74	13.89	29.56	14.84
8	Ballygunge	165.57	218.07	31.71	287.36	31.77
9	Balurghat	5.17	5.65	9.28	6.22	10.09
10	Bankura	18.72	18.36	-1.92	24.49	33.39
11	Barasat	32.57	46.30	42.16	47.78	3.20
12	Bardhaman	23.19	29.32	26.43	35.55	21.25
13	Barrackpore	42.53	53.24	25.18	77.26	45.12
14	Baruipur	33.89	41.39	22.13	53.65	29.62
15	Beadon Street	35.59	38.70	8.74	45.30	17.05
16	Behala	82.33	105.92	28.65	124.86	17.88
17	Belgachhia	31.97	56.74	77.48	56.36	-0.67
18	Beliaghata	36.72	56.35	53.46	72.03	27.83
19	Bhabanipur	203.21	256.55	26.25	347.56	35.47
20	Bowbazar	68.69	83.70	21.85	92.52	10.54
21	Budge Budge	52.84	64.60	22.26	89.34	38.30
22	Burtola	13.11	14.82	13.04	18.19	22.74
23	Chandney Chawk	46.71	63.47	35.88	69.82	10.00
24	Chinabazar	18.21	22.32	22.57	25.36	13.62
25	College Street	20.80	25.95	24.76	33.61	29.52
26	Colootola	34.93	43.38	24.19	50.88	17.29
27	Cooch Behar	16.86	19.33	14.65	25.73	33.11
28	Cossipore	17.20	19.66	14.30	26.02	32.35
29	Darjeeling	0	2.08		3.70	77.88
30	Diamond Harbour	2.99	3.87	29.43	5.46	41.09
31	Durgapur	178.31	206.07	15.57	277.08	34.46
32	Esplanade	101.73	140.09	37.71	175.54	25.31
33	Ezra Street	47.00	56.76	20.77	66.12	16.49
34	Fairley Place	49.26	64.61	31.16	91.80	42.08

## Directorate of Commercial Taxes

Sl. No.	Charge	2009-10	2010-11	Growth over previous year	2011-12	Growth over previous year
		(Rs. Cr)	(Rs. Cr)	%	(Rs. Cr)	%
35	Howrah	13.75	15.52	12.87	18.25	17.59
36	Jalpaiguri	12.03	14.69	22.11	16.94	15.32
37	Jorabagan	61.54	57.56	-6.47	55.11	-4.26
38	Jorasanko	21.36	24.53	14.84	29.92	21.97
39	Kadamtala	15.16	16.31	7.59	20.02	22.75
40	Krishnanagar	23.09	29.88	29.41	42.09	40.86
41	Lal Bazar	88.26	86.04	-2.52	92.27	7.24
42	Lyons Range	25.17	28.94	14.98	37.92	31.03
43	Malda	24.88	34.33	37.98	40.46	17.86
44	Manicktala	14.97	17.63	17.77	20.17	14.41
45	Medinipur	127.21	174.77	37.39	199.66	14.24
46	Monoharkatra	20.42	23.84	16.75	27.08	13.59
47	N. D. Sarani	25.69	30.23	17.67	32.37	7.08
48	N. S. Road	26.58	31.05	16.82	34.82	12.14
49	New Market	27.82	37.85	36.05	52.49	38.68
50	Park Street	246.97	312.67	26.60	395.63	26.53
51	Posta Bazar	41.98	53.78	28.11	62.13	15.53
52	Princep Street	31.98	48.63	52.06	60.92	25.27
53	Purulia	31.47	33.04	4.99	44.70	35.29
54	Radhabazar	20.70	23.65	14.25	31.58	33.53
55	Raiganj	10.58	13.66	29.11	16.99	24.38
56	Rajakatra	19.21	23.65	23.11	28.48	20.42
57	Salkia	32.86	40.90	24.47	48.24	17.95
58	Salt Lake	172.66	219.88	27.35	278.83	26.81
59	Sealdah	18.58	21.13	13.72	26.20	23.99
60	Shibpore	106.86	167.74	56.97	226.91	35.27
61	Shyam Bazar	18.33	20.34	10.97	25.92	27.43
62	Siliguri	163.19	205.4	25.87	271.36	32.11
63	Srirampur	57.49	93.92	63.37	118.27	25.93
64	Strand Road	36.39	44.04	21.02	50.21	14.01

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Sl. No.	Charge	2009-10	2010-11	Growth over previous year	2011-12	Growth over previous year
		(Rs. Cr)	(Rs. Cr)	%	(Rs. Cr)	%
65	Suri	31.95	33.54	4.98	45.87	36.76
66	Taltala	116.12	145.87	25.62	172.50	18.26
67	Tamluk	24.17	43.30	79.15	66.76	54.18
68	Ultadanga	53.28	64.55	21.15	75.07	16.30
69	Checkposts, Ranges & others	932.75	601.88	-35.47	519.87	-13.63
	<b>TOTAL</b>	<b>10623.68</b>	<b>13368.44</b>	<b>25.84</b>	<b>15979.06</b>	<b>19.53</b>

**(F) District-Wise Collection of Sales Tax / Value Added Tax :**

Sl. No.	Charge	2009-10	2010-11	Growth over previous year	2011-12	Growth over previous year
		(Rs. Cr)	(Rs. Cr)	%	(Rs. Cr)	%
1	Bankura	18.72	18.36	-1.92	24.49	33.39
2	Bardhaman	505.43	579.74	14.70	782.15	34.91
3	Birbhum	31.95	33.54	4.98	45.87	36.76
4	Cooch Behar	16.86	19.33	14.65	25.73	33.11
5	Dakshin Dinajpur	5.17	5.65	9.28	6.22	10.09
6	Darjeeling	163.19	207.48	27.14	275.06	32.57
7	Howrah	191.23	266.21	39.21	342.98	28.84
8	Hooghly	57.49	93.92	63.37	118.27	25.93
9	Jalpaiguri	12.03	14.69	22.11	16.94	15.32
10	Kolkata	7799.19	10354.53	32.76	12362.8	19.40
11	Malda	24.88	34.33	37.98	40.46	17.86
12	Purbo Medinipur	24.17	43.3	79.15	66.76	54.18
13	Paschim Medinipur	127.21	174.77	37.39	199.66	14.24
14	Murshidabad	33.99	47.88	40.86	60.72	26.82
15	Nadia	23.09	29.88	29.41	42.09	40.86
16	North 24-Parganas	350.21	460.37	31.46	561.32	21.93
17	Purulia	31.47	33.04	4.99	44.7	35.29
18	South 24-Parganas	264.07	335.88	27.19	425.98	26.83
19	Uttar Dinajpur	10.58	13.66	29.11	16.99	24.38
20	Checkposts, Ranges & others	932.75	601.88	-35.47	519.87	-13.63
	<b>TOTAL</b>	<b>10623.68</b>	<b>13368.44</b>	<b>25.84</b>	<b>15979.06</b>	<b>19.53</b>

**Directorate of Commercial Taxes**

**(G) Collection of Sales Tax/ Value Added Tax of some selected commodities #**

SL. NO.	COMMODITY NAME	COLLECTION OF TAX (2010-2011) (Rs. Cr)	COLLECTION OF TAX (2011-12) (Rs. Cr)	% Growth
1	Aerated Water, Soda Water & Non-alcoholic Beverage	32.08	43.09	34.32
2	Air Conditioner, Cooler	43.81	45.37	3.56
3	Alluminium- all forms( Ingot, Slab, Extrusion etc.) specified elsewhere	28.26	31.86	12.74
4	Arms & Amunition	23.81	34.44	44.65
5	Bi-cycle(+ Parts, Accessories & Components)	10.65	10.11	-5.07
6	Biscuits of all varieties except specified elsewhere	46.72	94.96	103.25
7	Cellophane paper, Polyester Film & all packing materials	15.54	88.36	468.60
8	Cement	604.97	694.84	14.86
9	Chemicals	26.73	47.48	77.63
10	Clock, Watch & Time piece	1.69	13.65	707.69
11	Computers, Parts, Peripherals & Calculator	60.53	11.3	-81.33
12	Cooked Food when served in A.C Hotel or Club	28.32	22.11	-21.93
13	Cosmetics & Perfumes	131.64	95.03	-27.81
14	Country Liquor	85.22	129.09	51.48
15	Drugs & Medicine	196.85	283.81	44.18
16	Edible Oil (except Mustard Oil & Rape Oil & Rice Bran Oil)	20.92	30.86	47.51
17	Engineering Goods	155.5	93.46	-39.90
18	Fertilizers & Basic Slags	81.94	109.36	33.46
19	Raw Jute	n.a	0.19	n.a
20	Food Drinks	61.2	82.9	35.46
21	Footwear excluding Hawaii Chappal	17.23	18.52	7.49



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SL. NO.	COMMODITY NAME	COLLECTION OF TAX (2010-2011) (Rs. Cr)	COLLECTION OF TAX (2011-12) (Rs. Cr)	% Growth
22	Foreign liquor	417.14	484.05	16.04
23	Furniture of Stainless/ Iron & Steel	11.74	13.69	16.61
24	Gold, Gold Ornaments, Articles of Gold including Gold Filling	48.94	40.12	-18.02
25	Hides & Skin	0.27	0.38	40.74
26	Hosiery Goods	4.47	4.59	2.68
27	Information Technology Products except specified elsewhere	0.09	79.63	88377.78
28	Insecticides & Pesticides	18.22	25.73	41.22
29	Iron & Steel ( non-Declared Goods)	31.75	35.39	11.46
30	Iron & Steel(Declared goods)	232.57	263.76	13.41
31	Jute Goods (Specified elsewhere)	66.43	95.66	44.00
32	L.P.G (Liquified Petroleum Gas)	92.87	48.57	-47.70
33	Lozens, Chocolate, Tofee & Chewing Gum	36.22	44.16	21.92
34	Lubricating Oil, Grease, Engine oil, Brake Fluid	137.23	30.99	-77.42
35	Medical Instruments, Apparatus & Appliances	2.62	5.73	118.70
36	Milk (Powdered and Condensed)	47.38	150.23	217.07
37	Motor Car	563.62	643.38	14.15
38	Motor Scooter	26.12	22.36	-14.40
39	Motor Spirit			
	Diesel Oil	1998.04	2284.13	14.32
	Petrol	732.74	929.47	26.85
	Furnace Oil	83.07	71.02	-14.51
	Kerosene Oil sold other than through PDS	24.72	10.57	-57.24
	Aviation Gasoline	4	0	-100.00
	Aviation Turbine Fuel	205.21	276.59	34.78

## Directorate of Commercial Taxes

SL. NO.	COMMODITY NAME	COLLECTION OF TAX (2010-2011) (Rs. Cr)	COLLECTION OF TAX (2011-12) (Rs. Cr)	% Growth
40	Moulded Furniture	1.3	1.5	15.38
41	Naptha	45.72	66.85	46.22
42	Other Electrical Appliances (except specified elsewhere)	25.29	58.2	130.13
43	Other Electrical Goods ( except specified elsewhere)	68.36	85.92	25.69
44	Paper	16.16	14.13	-12.56
45	Paint & Varnish	17.81	114.08	540.54
46	PVC goods	3.35	16.11	380.90
47	Readymade Garments	14.87	29.09	95.63
48	Refrigerator	47.63	64.64	35.71
49	Soap	17.87	48.87	173.48
50	Coal & Coke	n.a	58.36	n.a
51	Spices	13.2	9.87	-25.23
52	Tea	27.39	29.11	6.28
53	Television Set, Monitor, Picture Tube	148.86	82.57	-44.53
54	Textiles(Taxable)	1.89	7.46	294.71
55	Timber & Sized Timber	4.99	20.45	309.82
56	Tyre & Tube (+ flaps of Tyre) of Bicycle, C. Rickshaw, Perambulator	114.88	150.21	30.75
57	Washing Detergent in any forms	236.14	98.57	-58.26
58	Washing Machine	11.12	25.66	130.76
59	Yeast	0.33	0.78	136.36
60	Others	891	1160.67	30.27
	<b>Total</b>	<b>8181.62</b>	<b>9684.09</b>	<b>18.36</b>

# The above commodity wise collection figure has been listed from the reported collection of Corporate Division only, which contributes about 61% of total (VAT+CST+WBST) collection of the Directorate.

(H) Year-Wise Collection of Sales Tax /VAT, Profession Tax, Coal Cess, Luxury Tax and Cess on Petrol for the last 10 years  
(Rs. in crores)

Year	Sales Tax / VAT	Growth rate (%)	Profession Tax	Growth rate (%)	Coal Cess	Growth rate (%)	Luxury Tax	Growth rate (%)	Petrol Cess	Growth rate (%)	Total Collection	Growth rate (%)
2002-03	4191.51	9.9	223.34	3.46	15.6	-23.75	93.41	18.11	152.57	**	4676.43	13.25
2003-04	4831.61	15.27	229.89	2.93	352.82	2161.67	108.18	15.81	217.82	42.77	5740.32	22.75
2004-05	5722.39	18.44	237.43	3.28	606.78	71.98	103.51	-4.32	209.62	-3.76	6879.73	19.85
2005-06	6119.8	6.94	249.15	4.94	665.33	9.65	37.01	-64.25	181.99	-13.18	7253.28	5.43
2006-07	7109.99	16.18	264.85	6.3	665.08	-0.04	27.69	-25.18	216.93	19.2	8284.54	14.22
2007-08	8092.59	13.82	295.07	11.41	735.77	10.63	37.51	35.46	263.51	21.47	9425.4	13.77
2008-09	8981.74	10.99	321.6	8.99	700.39	-4.81	0	**	298.84	13.41	10302.57	9.31
2009-10	10623.68	18.28	362.4	12.69	664.06	-5.19	21.24	**	320.62	7.29	11992.01	16.4
2010-11	13368.44	25.84	388.54	7.21	966.89	45.6	31.53	48.45	355.38	10.84	15110.78	26.01
2011-12	15979.06	19.53	426.68	9.82	1548.37	60.14	46.76	48.30	366.46	3.12	18367.33	21.55

## Directorate of Commercial Taxes

### 4. REGISTRATION

#### (A) Sales Tax Act :

#(a) Number of Registered Dealers :

	2009-10	2010-11	2011-12
Opening Balance	217731	213465	217595
#(b) New Registration Granted :	20981	21644	16113
#(c) Dealers Cancelled	26033	18939	7185
(d) Dealers Restored	786	1425	828
(e) Closing Balance	213465	217595	227351

[As per entry date in the Data Base (as on 02/08.2012)]

#### (B) New Registration (Online)

	2011-2012		
	VAT	CST	Total
No. of NR Applications filed	16242	6841	23083
No. of NR Applications duly filed	8774	3893	12613
No. of Registrations Granted	6976	3177	10153 **
No. of Applications Rejected	6143	2360	8503 **

\*\* Includes NR Applications filed during 2010-2011.

#### (C) Profession Tax Act

Number of registered employers and enrolled persons under the Profession Tax Act, 1979 :

	2009-10	2010-11	2011-12
i) Number of Registered Employers :	88759	91237	95241
ii) Number of Enrolled persons	1400948	1423053	1476238

[As per entry date in the Data Base]

### 5. ASSESSMENT CASES

#### (A) Sales Tax Acts :

	2009-10	2010-11	2011-12
i) Opening Balance	27572	61514	45719
ii) Cases initiated during the year	74946	90515	77383
iii) Cases dropped during the year	11195	36592	22058
iv) Cases disposed of during the year	29809	44796	55325
v) Cases pending at the end of the year	61514	45719	29656**

\*\* The figures have been compiled and submitted by NIC from central database. Figures include both VAT and CST cases.

The system of on-line Assessment Initiation and generation of Demand notices has been introduced with effect from 01.10.2009. Hence there is a chance of overlapping of figures of assessment cases prior to this date with the figure representing cases generated on-line. Also the above figures correspond to multiple assessment years.

## Administrative Report 2011-2012

<b>(B) Profession Tax Act :</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
i) Opening Balance	145052	38015	3013
ii) Cases initiated during the year	50519	8263	9254
iii) Cases disposed of during the year	157546	43265	9448
iv) Cases pending at the end of the year	38015	3013	2819

### 6. APPEAL, REVISION & REVIEW

<b>(A) Appeal Cases:</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
<b>(a) Sales Tax Acts:</b>			
i) Opening Balance	9,531	# 16,521	10265
ii) Cases filed during the year	21,556	15,771	19840
iii) Cases disposed of during the year	14,566	22,027	15038
iv) Cases pending at the end of the year	#16,521	10,265	15067

<b>(b) Profession Tax Act:</b>			
i) Opening Balance	921	516	378
ii) Cases filed during the year	278	152	83
iii) Cases disposed of during the year	683	290	122
iv) Cases pending at the end of the year	516	378	339

<b>(B) Revision &amp; Review Cases:</b>			
<b>(a) Sales Tax Cases :</b>			
i) Opening Balance	#424	458	449
ii) Cases filed / initiated during the year	610	745	822
iii) Cases disposed of during the year	576	754	777
iv) Cases pending at the end of the year	458	449	494

<b>(b) Profession Tax Act:</b>			
i) Opening Balance	265	254	237
ii) Cases filed/initiated during the year	01	02	4
iii) Cases disposed of during the year	12	19	32
iv) Cases pending at the end of the year	254	237	209

# The system of on line filing of monthly progress report by the charges and the circles have been introduced from June, 2009. Hence there is a chance of overlapping of figures of Appeal, Revision & Review cases prior to this date with the figure representing cases generated on-line. Also the above figures correspond to multiple assessment years.

## Directorate of Commercial Taxes

### (C) Disposal of Appeal, Revision & Review cases for the last 10 years:—

Year	Appeal Cases	Revision & Review Cases	Total
2002-2003	15764	1446	17209
2003-2004	18254	1361	19615
2004-2005	16419	1219	17638
2005-2006	16456	1042	17498
2006-2007	15638	999	16637
2007-2008	11504	3396	14900
2008-2009	10718	4326	15044
2009-2010	14358	745	15103
2010-2011	22027	698	22725
2011-2012	15038	777	15815

### 7. (A) ENFORCEMENT, INVESTIGATION, INTELLIGENCE & VERIFICATION CELL

Sl. no.	Different activities of Central Sections	CS (Kolkata)		CS (Asansol)		CS (Siliguri)	
		2010-2011	2011-2012	2010-2011	2011-2012	2010-2011	2011-2012
1	<i>Search &amp; Seizure by Central Section</i>						
	A Number of raids conducted	125	137	24	07	23	117
	B Number of seizures made	117	101	24	07	14	21
	C Number of investigations completed	142	93	14	19	27	86
	D Amount of suppressed turnover detected (Rs. crores)	93.99	82.00	0.43	8.42	2.32	4.36
	E Amount of tax realised on suppressed turnover (Rs. crores)	9.34	13.45	0.09	0.10	Nil	Nil
	F Tax collection from non-resident dealers registered under Central Section	41.02	46.11	#NotApplicable		#NotApplicable	
2	<i>Tax realised from unregistered dealers and exhibition cum sale</i>			#NotApplicable		#NotApplicable	
	A Number of Waybills issued to unregistered Dealers	12282	11607	--	--	--	--
	B Advance tax against Waybills (Rs. crores)	6.97	7.46	--	--	--	--
	C Tax realised from exhibition cum sale (Rs. crores)	0.7	0.70	--	--	--	--
3	<i>Particulars of godown &amp; wayside checking</i>						
	A Number of godowns searched	741	688	09	31	40	176
	B Value of goods seized(godown) (Rs. crores)	19.05	21.12	0.18	0.11	0.47	0.60
	C Number of wayside checking	2758	3282	113	123	@--	--
	D Number of vehicles detained	2758	3282	116	189	@--	--
4	<i>Penalty realised on wayside &amp; godown checking</i>						
	A Wayside checking (Rs. crores)	12.46	14.53	0.35	0.89	--	--
	B Godown checking (Rs. crores)	6.60	6.59	0.10	0.09	0.25	0.87

# Central Section, Asansol and Central Section, Siliguri do not issue any Waybill to Unregistered Dealers.

@ Wayside checkings are not done by Central Section, Siliguri . Siliguri Range office is entrusted with this job.

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### (B) (i) Number of Seizure Cases by different Ranges and Checkposts thereunder.

Sl. No.	Name of Range	Checkpost	No. of Seizures made	
			2010-11	2011-12
1	Alipurduar	Barobisha	1437	1370
2		Birpara		
3		Jaigaon		
4		Baxirhat		
5	Purulia	Chas More	499	662
6		Berma		
7	Kharagpur	Chichira	839	959
8	AS Circle	Duburdih	596	1328
9	Siliguri	Phansidewa More	762	1076
10		Melli		
11	Raiganj	Dalkhola	570	624
12	Howrah	No Checkpost	435	132
13	Barrackpore	No Checkpost	333	376
14	Durgapore	No Checkpost	946	1314
15	Rampurhat	No Checkpost	158	91

### (ii) Range-wise Penalty Collection

The amounts of penalty realized at different places by the Ranges/ Circle and the Check posts thereunder :

Name of the Range Office	Amount of Penalty realized	
	2010-11 (Rs. in Crore)	2011-12 (Rs. in Crore)
Alipurduar Range	3.40	3.55
Siliguri Range	2.09	2.78
Raiganj Range	0.99	1.27
Rampurhat Range	0.28	0.17
Purulia Range	0.58	0.87
Kharagpur Range	5.97	8.05
Durgapur Range	4.18	5.61
Barrackpore Range	1.91	2.50
Howrah Range	4.48	3.20
Asansol Circle #	2.24	10.87
<b>TOTAL :</b>	<b>26.12</b>	<b>38.87</b>

# There are check posts under this circle.

## **8. BUREAU OF INVESTIGATION**

### **Prelude**

Bureau of Investigation (Bol) is the apex investigating agency under the Directorate of Commercial Taxes, primarily engaged in probing tax evasion related cases and enforcing recovery thereof.

Set up by dint of an executive resolution of the Govt of West Bengal on 03.02.1970, Bureau of Investigation was given the statutory authority on 23.03.1974. Presently its Constitution, Powers and Jurisdiction are governed by Section 8 of the West Bengal Value Added Tax Act, 2003 and has jurisdiction all over West Bengal.

### **The functions: objective, nature of work and Acts administered**

In tracking cases of evasion, Bureau of Investigation relies mainly on *internal* and *external* sources of information. The former includes MIS reports generated by the in-house Information Systems Division (ISD), tracking thereon cases relating to *inter-alia*, suppression of turnover, improper tax rates, false claim of *input tax credit* and of tax exemptions. Referred cases from various wings of the Directorate are also examined and investigation findings are reported back to the concerned departments. On the *external* front, Bol seeks information from other Govt agencies working on similar fields, related departments of other States and also on private secret information from the market.

In doing so, Bureau of Investigation, probes cases of evasion of tax payable primarily under the West Bengal Sales Tax Act, 1994, the Central Sales Tax Act, 1956 and the West Bengal Value Added Tax Act, 2003.

Bureau of Investigation generally screens the cases on the basis of criticality and the estimated quantum involved and pursues them, not only to unearth evasion but enforce recovery of the due but unpaid taxes. From big corporate houses (e.g. claiming undue exemptions) to racketeers operating clandestinely in the market to defraud tax, all have been successfully tracked down by the Bureau of Investigation and due taxes were realized. In the process, Bol has carried out with unfailing regularity, cases of prosecution with the respective Police authority, e.g. Enforcement Branch of Kolkata Police, against evaders with criminal intent.



**Performance indicators: Targets and achievements**

**Status of cases initiated and disposal thereof**

Over the years, Bureau of Investigation has reinforced the search and seizure operations to track down the evaders and realize the evaded tax. The number of seizure and other investigation related cases have gone up and so has been the percentage of case disposals.

**Comparative figures for the files/cases received and disposed :**

Financial year	Opening Balance	New Seizure Cases	Total Cases	No. of Cases Disposed of	% of Cases Disposed	No. of Cases pending at the end of the year
2007-2008	153	82	235	37	16	198
2008-2009	198	41	239	33	14	206
2009-2010	206	86	292	26	09	266
2010-2011	266	89	355	61	17	294
2011-2012	294	147	441	97	22	344

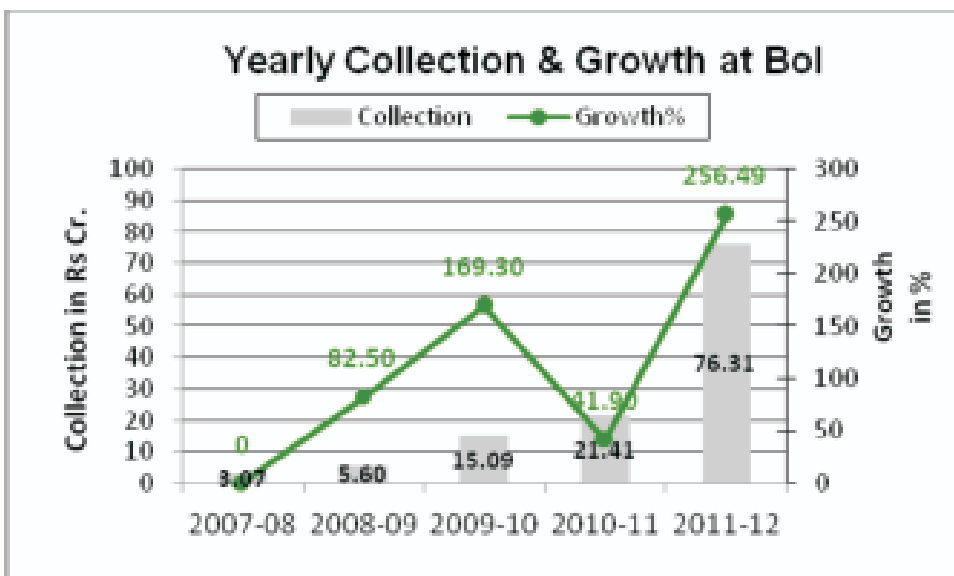
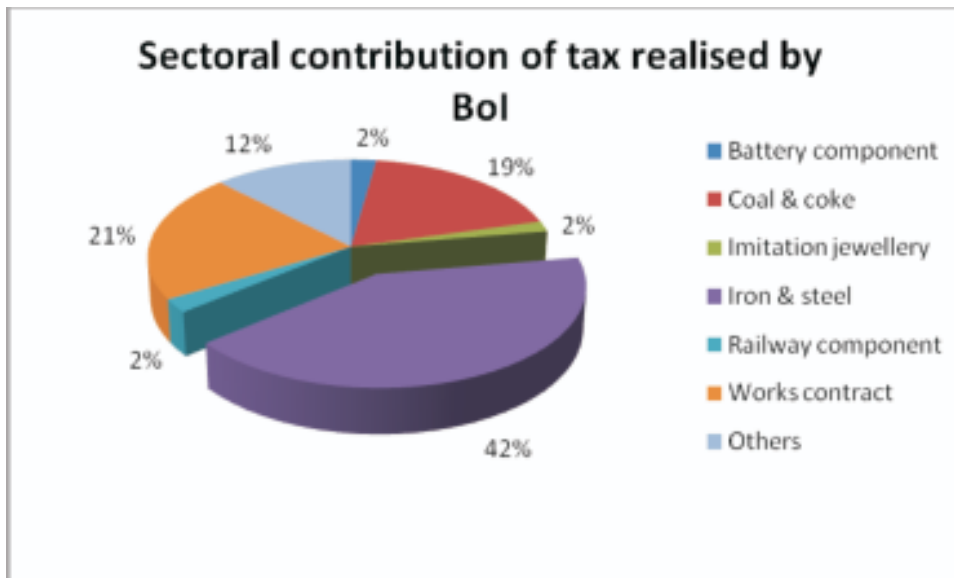
If the quantum of realized taxes is any indicator, Bol in the recent past has come up with spectacular success. The adjoining graph amply reflects the performance. From a very modest collection of Rs.5.60 cr in FY 2008-09, it has grown to a formidable figure of Rs. 76.31 cr in the FY 2011-12, thereby registering a growth of 256.5% for the last y-o-y basis.

Year	Amount detected in terms of		Estimated evaded tax on		Tax realised (in Rs. lakh)	Growth (%)
	Concealment of sales/purchases	False claim of ITC/tax exemption	Concealment of sales/purchases	False claim ITC/tax exemption		
2007-2008	31046	3320	1259	222	307	-
2008-2009	6277	28284	734	1123	560	82.50
2009-2010	13665	5372	705	265	1509	169.30
2010-2011	20044	63907	1213	2596	2140	41.90
2011-2012	33829	35628	8204	2006 **	7631	256.49

\*\*Besides, inadmissible ITC detected in refund verification cases was Rs. 3,596 lakh

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The sectoral analysis of the taxes collected at Bureau of Investigation would amply reflect that the commodity and types of business worked upon by Bol have also registered commensurate growth in the given years. This necessarily underscores the impact of the Bureau of Investigation in the field of commodity taxation. Few of such sectors were Iron & steel, works contractor, coal and coke, imitation jewellery among others.



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The table that follows indicates the increase in performance for the Bol

Year	No. of cases of inspections/ inquiries/raids	No. of seizures	Tax realized (in Rs. Crores)	Growth (%) of tax realized
2011-12	436	147	76.31	256.49
2010-11	361	91	21.40	41.86
2009-10	344	93	15.09	169.34
2008-09	231	44	5.60	---

### A few Notable Cases of tax evasion during the year, 2011 -12

Sl. No.	Sector	Nature of evasion	Amount of evasion detected (Rs. Lakh)	Amount deposited voluntarily (Rs. Lakh)	Final result
1	Imitation Jewellery	Item misrepresented as precious metal to avail lower rate of tax	132.55	132.55	Investigation completed
2	Power generation	Avoidance of payment of tax on right to use	100.00	100.00	Investigation completed
3	Railway Component	Suppression of sales by way of wrong declaration	275.00	188.00	Investigation in progress
4	Ready mix concrete	Charging tax on sales even after cancellation of R.C., and not depositing the same	440.00	375.00	Investigation in progress
5	Works contract	Claiming exemption generally that was available for a specific project	500.00	325.00	Investigation in progress

## 9. CENTRAL REGISTRATION UNIT

The Central Registration Unit which is under the office of the Commissioner, Commercial Taxes, West Bengal at 10, Madan Street, Kolkata-700072 started functioning since 01.01.2010. This wing was established to grant registration electronically to the applicant dealers (both under the VAT Act, 2003 & the CST Act, 1956).

Online Registration became mandatory since 01.09.2011 throughout West Bengal. The dealers can apply for registration electronically through website and thereafter send necessary documents for further verification of their submitted data.

Central Registration Unit is unique in the entire Directorate since unlike other offices, there is no need for hearing of the dealers or his representative. In

## Directorate of Commercial Taxes

fact, physical appearance of the dealer is not required. Applicant dealers are getting information in respect of grant, suspension or rejection through e-mail. Once application for registration is granted, applicant dealers get dematerialized Registration Certificate (RC), they can view it or may download the R.C. and can take a print. There is no need to get R.C. physically by post.

At present C.R.U., 10, Madan Street , Kolkata-700012 is granting registration to the dealers of 06(six) Circles [Kolkata (North) Circle, Kolkata (South) Circle, (North) 24 Parganas Circle, Chowringhee Circle, Dharmatala Circle & Burrabazar Circle] situated at Salt Lake and Beliaghata building.

At the initial stage, the applicants were a little bit hesitant in filing for Registration online. At present they have overcome those initial inhibition and skepticism and are enjoying the benefits of the process of obtaining hassle-free registration. This process reduces the time and labour of the business community and has been accepted by them whole-heartedly.

Sl. No.	Description	VAT	CST	TOTAL
1	No. of e-Applications received during 2011-12	2903	2006	4909
2	No. of e-Applications disposed of	2903	2006	4909
3	No. of Registration Certificate granted during 2011-12	1121	829	1950

### 10. CENTRAL REGISTRATION CELL

For ensuring speedy disposal of VAT and CST registration application, Central Registration Cell is functioning from the 5th floor of 1st Building, Beliaghata Sales Tax Building. The cell is fully computerized and from scrutiny of documents to dispatch of Registration Certificates every thing is done in an efficient and smooth manner from this cell. The cell has jurisdiction over six Circles namely Kolkata (South), Kolkata (North), Chowringhee, Dharmatala, Burrabazar and 24 Parganas (North). Dealers have to manually submit application forms and papers before the registering authority for the purpose of getting themselves registered from this cell.

The year wise break up of Registration Certificates granted from CRC is given below:-

YEAR	Registration granted under the VAT Act, 2003	Registration granted under the CST Act, 1956	Remarks
2008-2009	811	620	
2009-2010	973	682	
2010-2011	793	620	
2011-2012	415	339	From April to August

#### **11. THE CENTRAL DECLARATION FORMS SECTION AND THE WAYBILL SECTION**

The Central Declaration Forms Issue Section and Waybills Issue Section started functioning at 10, Madan Street, Kolkata-700072 from 01.01.2009 and 01.02.2009 respectively. In the beginning it provided service only to selected big tax paying dealers of the Corporate Division. In the course of time, selected dealers of the charges located at Beliaghata, Salt Lake, Howrah and Behala offices have been included in the network.

For the benefit of trade and industry the system of Dematerialized 'C' and 'F' Forms under the CST Act, 1956 was introduced with effect from 01.07.2010 in respect of Inter-State Purchases or Stock Transfers effected from 01.04.2010 only.

Besides, the system of online generation of Waybills in dematerialized form has also been introduced with effect from 01.01.2011 for all dealers and no waybills are issued and despatched by this wing.

##### **Functions :**

The officers of this section, at first, take a view of the applications for Declaration Forms filed online by dealers. If the application is found in accordance with the prescribed parameters, order for issue and despatch of Declaration Forms is made. After completion of official procedures the appointed courier takes stock of the envelopes containing Declaration Forms and deliver the same to the concerned dealer's business doorstep quickly.

In case of any discrepancy, the application filed online is kept in abeyance, subject to further clarification from the dealer's end.

This section is under the direct supervision of the Commissioner, Commercial Taxes, West Bengal and the Additional Commissioner & Special Officer, Bureau of Investigation.

The role of this section in providing speedy e-services to the business community in the matter of issue of Central Declaration Forms while cautiously safeguarding revenue interest has been widely appreciated by all.

**INFORMATION SHEET (2011-2012)**

	C	F	EI	EII	H
No. of application received	2264	3713	1679	204	811
No. of application disposed	2264	3713	1679	204	811
No. of application cancelled	NIL	NIL	NIL	NIL	NIL
No. of Forms issued	11404	7960	6829	513	11607

**12. CENTRAL AUDIT UNIT**

In order to strengthen the audit of accounts referred to section 43 of the WB VAT Act, 2003, it was decided to create a Central Audit Unit with effect from 01/06/2010 under an Additional Commissioner, Commercial Taxes with audit officers drawn from different cadres. The Central Audit Unit will have the following responsibilities:

- I. Develop a dynamic Risk Analysis module on the basis of which the dealers are to be selected for audit,
- II. Help the Commissioner in the selection procedure of dealers for audit,
- III. Improve the existing Audit Manual wherever it is felt necessary,
- IV. Impart training to audit officers,
- V. Conduct Audit of dealers assigned to it by the Commissioner of Commercial Taxes, West Bengal,
- VI. Planning and monitoring of audit work,
- VII. E-governance in audit system,
- VIII. Developing an MIS for audit reporting,
- IX. Any other work connected with audit under the WB VAT Act, 2003 as may be assigned by the Commissioner of Commercial Taxes, West Bengal.

Officers posted in the Central Audit Unit shall have jurisdiction over the whole of the State of West Bengal exercising the power of that of officers posted in Central Section in terms of notification issued for this purpose.

The Central Audit Unit has started functioning from 01/07/2010 with its two wings; one at Sales Tax Building, Beliaghata and the other at Salt Lake Building. 20 officers (15 at Beliaghata and 5 at Salt Lake) have been posted in the unit for conducting audit of accounts under section 43 and assessment in

certain cases u/s 46 of the WB VAT Act, 2003. 491 dealers for the period 2009-10 and 654 dealers for the period 2010-11 have been selected for audit based on risk analysis. 20 ACTOs have also been provided to the Central Audit Unit for making verification of transactions of purchase and sale and checking other relevant documents. They also assist the audit officers of the unit in their day-to-day work as and when required.

The unit in the course of audit has given emphasis on the cross-verification of purchase, sale including inter-state sale, stock transfer, mode of movement of goods, payment etc. to ascertain the admissibility of the claim of I.T.C. and other claims made by the auditee in the period under audit. This exercise of cross-verification of different transactions has yielded good result for revenue.

### **13. INTERSTATE VERIFICATION CELL (H.Q)**

The Interstate Verification Cell started functioning on and from 1st October, 2004 with an object, initially, to verify the genuineness of claims of tax reduction/exemption against declaration Forms connected with interstate transactions. Since then, the Cell has been receiving considerable number of requisitions for verification of such claims from different Charge Offices of this Directorate including Corporate Division (CD) and Central Section (CS).

The Cell has also been receiving requisitions from different States and Union Territories of India for verification of authenticity of claims of tax reduction/exemption resulted from purported transactions effected from respective States and Union Territories with the dealers in West Bengal against various declaration forms like "C", "F", "E1", "E2" etc. It is worth mentioning that many false transactions are being detected in regular course resulting in disallowance false claims connected with interstate transactions.

Presently, the issue and utilization of the declaration forms under the CST Act are supposed to be getting cross-verified through internet on exploration of TINXSYS; but expected progress cannot be achieved due to delay in feeding the relevant data by the states concerned.

In course of time, however, to adapt with the need of situation this Cell has extended its verification activities in some selected fields of intrastate transactions too, including verifications of authenticity of tax deposits under the Government Account. Those are:

- (a) Verifications of transactions of the dealers paying tax at concessional rate under the "Composite Scheme" resulting in detection of their liability under the general scheme.
- (b) Survey of unregistered dealers resulting in detection of their liability to be registered.

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- (c) Verification of cases referred by different border check posts as regards to existence of unscrupulous dealers and purported claim of tax/penalty deposits made by such dealers.
- (d) Supervision and monitoring of tax collection on readymade garments sold in bulk at Howrah Hat and Metiaburuz Hat.

It is pertinent to mention that this Cell does not initiate any legal proceeding itself; but acts as a reporting agency to the assessing body of the Directorate. Performance of this cell in different fields of activities during the year 2011-12 is placed below:

Sl. No.	Nature of work	Performance during the year	Outcome
(a)	Verification of transactions referred by Charge Offices, CD & CS.	366 cases verified	Transactions valued Rs. 2.95 cores Proved fake.
(b)	Verification of transactions referred by different States & Union Territories	206 cases verified	Transactions valued Rs. 1.33 crore Proved fake.
(c)	Verification of transactions of dealers under Composite Scheme	51 cases verified	49 dealers found liable under general scheme
(d)	Survey of unregistered dealers	85 cases surveyed	All referred to Survey Wing of CS
(e)	Verification of cases referred by border Check posts	1042 challans verified	No case of false deposit detected
(f)	Monitoring of tax collection on readymade garments	1070 challan books (each of 100 challans) issued	Tax to the tune of Rs. 5.40 crore collected

### 14. SPECIAL CELL

In order to boost up industrial growth in the State, the Govt. of West Bengal announced the West Bengal Industrial Scheme, 1993 and the West Bengal Industrial Scheme, 1999. The incentives under the schemes include *inter alia* remission and deferment of Sales Tax subject to the fulfilment of certain prescribed conditions. Accordingly provisions have been made for remission and deferment of Sales Tax. The eligible industrial unit which is obviously an unit of registered dealer is required to obtain an E.C.(Eligibility Certificate) from the Commercial Taxes Directorate to avail of the tax relief mentioned above.



Moreover to generate employment and to boost up entrepreneurs in the state, the Govt. of West Bengal announced benefit in terms of tax holiday for newly set up small scale industries. Accordingly E.C. was issued to the dealers from this Directorate so that the new entrepreneurs can stand in the stiff competition. With effect from 01.01.2010, all these benefits were withdrawn by making an amendment in the Sales Tax Act. But the existing industrial units, which were allowed the benefits before 01.01.2010 will continue to enjoy it until the eligibility terminates.

Now under the West Bengal Value Added Tax Act, a registered dealer who had been enjoying tax holiday, remission and deferment under the W.B. Sales Tax Act, 1994 up to 31.03.2005 may be allowed tax holiday, remission and deferment under the VAT Act for the balance period or balance eligible amount subject to certain conditions.

Two Joint Commissioners and One Deputy Commissioner of Special Cell are authorized to issue E.C. under VAT Act, and subsequent renewal thereof to eligible dealers of West Bengal. One senior Joint Commissioner is entrusted upon for disposal of revision cases in the cell. There are two Addl. Commissioners, Commercial Taxes in this Cell - one for administrative purpose and the other in the capacity of revisional authority in respect of revision cases pertaining to E.C. The cell is headed by the Special Commissioner of Commercial Taxes, West Bengal and it is located at 14, Beliaghata Road, Kolkata-700015.

## **15. INTERNAL AUDIT WING**

Internal Audit Wing of the Directorate of Commercial Taxes is a permanent in-house mechanism for scrutinizing and detecting irregularities in the assessments of Sales Tax/VAT cases as well as checking of different records and registers to ascertain whether internal control system as envisaged in the Acts and Rules made thereunder are properly followed.

It also takes follow-up action on Audit on observations of the IR paras, Draft paras and CAG paras issued by the office of the Accountant General, West Bengal.

The Wing is headed by the CCT/WB who is assisted by one Additional Commissioner and other Senior Officers.

Irregularities as generally pointed out by the Internal Audit Officers in the assessment orders are given below:

1. Incorrect determination of turnover of sales
2. Underassessment of tax due to incorrect deduction
3. Irregular exemption

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4. Application of incorrect rate of tax and mistake in computation
5. Non/Short levy of interest and penalty
6. Non/Short levy of purchase tax

Interactive sessions between the Internal Audit Wing and the Accountant General, West Bengal are held on a regular basis to share common views on different aspects of the audit done by the A.G. Office.

The Wing collects the replies from the concerned officers regarding IR Paras, Draft Paras and CAG Paras and those are processed and sent to the A.G. Office and the Finance Department. Regarding five select CAG paras of 2005-06, three replies were sent last year. The remaining two replies have already been sent to the Finance Department.

Internal Audit Wing also does the job of preparing the statement of replies for Public Accounts Committee's meeting and presenting the same before the Assembly House.

### 16. CERTIFICATE ORGANISATION

Certificate Organisation has jurisdiction over the whole of West Bengal. At present there are 21 sanctioned Courts of which 16 are running. Out of the above, 12 courts have been sanctioned for three districts of Kolkata, 24 Parganas (North) and 24 Parganas (South) of which 7 courts are functioning. The certificate organization is headed by an Additional Commissioner. The Courts are presided over by officers of the ranks of the Senior JCCT & the JCCT who are given special power of recovery under the WBST Act, 1994, the WB VAT Act, 2003 & the Bengal Public Demand Recovery Act, 1913. The Tax Recovery Officers are assisted in the recovery process by Process Servers, Nazirs and Assistant Nazirs. On receipt of certificate cases from Requiring Officers of the respective Charges, proceedings are initiated by issuing notices to the certificate debtors. The general modes of recovery are usually bank attachment, attachment of immovable and movable properties, body warrant etc. Recovery Procedure continues till the certificate demand is settled. The performance of Certificate Organisation for the districts of Kolkata, 24 Parganas (North) and 24 Parganas (South) during 2011-12 is the following:

1. Amount of dues realized through certificate proceedings during 2011-12 : **Rs. 11, 90, 27, 799/-**
2. No. of cases pending as on 31.03.2012 :-

Name of Act	No. of Pending Cases	Total amount of revenue involved in Pending Cases
WBST ' 94 Act	12,999	<b>Rs. 2,931,09,04,460/-</b>
WBVAT ' 03 Act	3,147	
BF(ST) ' 41 Act	75,227	
Profession Tax Act	1,120	
Amusement Tax Act	749	
Multibuilding Tax Act	48	

### 17. HUMAN RESOURCE DEVELOPMENT CELL

The Human Resource Development Cell constantly endeavours to provide the best of services by not only building up the capacity of the staff of the Directorate but also improving their competence at various levels.

With the arrival of host of e-services, the Cell has been sensitizing staffs right from cutting edge level to those of the upper crust so that the directorate can deliver effortlessly.

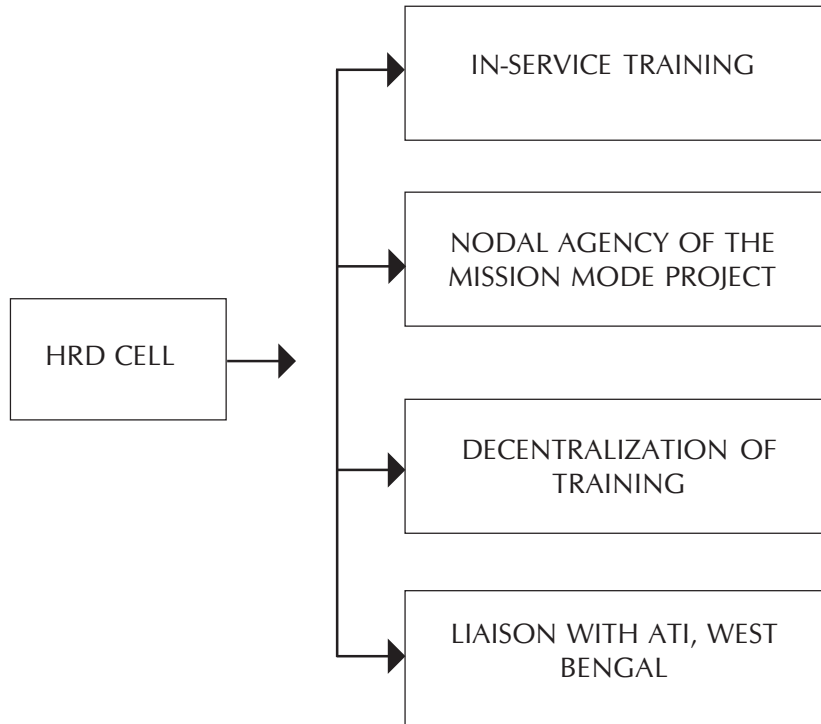
The HRD Cell has been working as the nodal agency of the Mission Mode Project, the pioneer effort of the state government to introduce e-governance.

The Induction level training programmes for the CTOs and the ACTOs have always been the thrust area of the Cell with care been taken to improve the overall qualitative aptitude of the staff. Each training programme includes extensive discourses on Statues, Workshops, Case Studies, Group discussions and Interactive sessions. In certain cases great emphasis is laid on solving problems. The endeavour of Training on Soft Skills, has been continuing successfully. This year has seen an unprecedented effort in decentralization of training for the ACTOs in Durgapur and Siliguri zone.

The Cell has played a pivotal role this year in imparting Computer training to Gr-B, Gr-C and Gr-D staff of the Directorate in keeping with the demands of the Mission Mode Project. The trainings have been conducted through the aid of Administrative training Institute and also faculties from the Directorate.

Apart from the skill development programmes the Cell has played a key role in Trainer Development Programmes conducted at ATI by nominating officers time and again to these courses. As a result we have at present a very rich resource of trained faculties who are also the resource personnels of DoPT, Govt. of India.

The Cell at present is administered by one Additional Commissioner, one Jt. CCT, three CTOs, seven ACTOs and requisite staff under the guidance of the Spl. CCT and the CCT/WB.



**Summary of Training Programmes at HRD Cell**

<b>Name of Training</b>	<b>No. of Training</b>	<b>Total Training Hrs.</b>	<b>Total no. of Participants</b>
Induction Trg. (CTOs+ACTOs)	04	315.5	127
In-Service Trg.	19	140	618

i) Total Training Hours = 455.5 hrs.

ii) Total no. of Participants trained = 745

### **18. COLLECTION CELL (Challan /Payment Verification Wing)**

Collection cell tracks through the Reserve Bank of India and the State Bank of India, S. T. Building Branch day wise collection of Commercial Taxes - Value Added Tax, Sales Tax of the state, Central Sales Tax, Primary Education as well as Rural Employment Cesses on Coal and cess on Petrol, Diesel and LPG.

In the process it receives treasury copies of the receipted challans of payments through collecting banks and the respective scrolls. It prepares systematic detailed as well as summarised statements of collection for various taxes for electronic recordings. It preserves and maintains the scrolls systematically. The ISD records electronically on the basis of information provided by the cell. The records so kept are regularly squared up with those including records of refunds and transfers through books maintained by the Accountant General of West Bengal.

The records of the cell help assessing authorities in determining actual dues from any dealer on assessment. Besides, for refunds of any kind, payments can be verified from the records of the cell. Its records form evidences for judicial purposes.

### **19. LAW SECTION**

This section of the Directorate is responsible for monitoring disputes between the aggrieved parties and the State of West Bengal at different legal forums, including the West Bengal Commercial Taxes Appellate and Revisional Board, the West Bengal Taxation Tribunal, the State Administrative Tribunal, the Kolkata High Court and the Supreme Court of India and other Civil and Criminal Courts. Law Section keeps contact with the Legal Remembrance's Office, G.P.'s Office of the State Govt. and the State Lawyers, defending the State of West Bengal in all the courts. It may be mentioned here that in Chapter VI of the Central Sales Tax Act, 1956 a new authority to settle disputes in course of inter state Trade or Commerce has been set up w.e.f. 17-03-2005 which settles the disputes where two or more States are involved. In recent years, a number of cases are appearing before it where Law Section has to arrange to send records and plead for the State Revenue.

It provides the Departmental Representatives with the appellate and assessment records for effective representation before the Appellate and Revisional Board. At the same time it arranges for transmission of order of the Board to the concerned departmental authorities. When a judgment and order of the Board is found to be erroneous or not acceptable by the department, the Law Section takes up the same with the higher forum.

It arranges for engagement of senior Lawyers of Kolkata High Court to defend intricate cases of the West Bengal Taxation Tribunal as and when proposed by

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the State Representatives. Such cases are monitored by Law Section. It also provides assistance in cases referred to the Kolkata High Court, both the Single Bench and the Division Bench and it arranges for engagement of Lawyers and hold meetings between the Lawyers and the statutory authorities concerned.

It also regulates the cases related to the Service Matters in the State Administrative Tribunal. It performs the duty of engagement of lawyers and monitors the cases in respect of disputes relation to the Service Matter of the employees of this Directorate. It performs liaison work with the Finance Dept. and other statutory authorities in this matter.

It has to monitor Profession Tax related cases pending before the Central Administrative Tribunal.

There is a Cell in the Law Section specially formed for monitoring cases before the Board for Industrial & Financial Reconstruction/ the Appellate Authority for Industrial & Financial Reconstruction.

This Wing also acts as a liaison between the advocates of the Supreme Court of India and the concerned authorities. The cases are monitored by the officers of Law Section.

Law Section also monitors the cases which appear before different lower Courts like the City Civil Courts and other Civil Courts.

Law Section also helps in ascertaining whether revision/reference to higher judicial forums is necessary in the interest of Govt. revenue. It also arranges for circulation of significant judicial decisions among the concerned authorities.

Apart from all these Law Sections now provides a well equipped library for judicial reference available to all departmental officers. It also provides STC online updated from time to time.

### **POSITION OF COURT CASES AT THE CENTRAL SALES TAX APPELLATE AUTHORITY AND THE SUPREME COURT OF INDIA**

A. Central Sales Tax Appellate Authority	
Opening balance	03
New cases	16
Disposed	02
Pending	17

**B. Supreme Court of India**

Opening balance	68
New cases	08
Appeal preferred	Nil
Disposed	
a) For Revenue	02
b) Against Revenue	Nil
Pending	74

**STATUS OF HIGH COURT CASES**

New Cases	:	92
Appeal Preferred	:	09
Disposed off		
a. Against Revenue	:	06
b. For Revenue	:	15
c. Dismissed / Withdrawn	:	06
Total cases pending	:	74
Percentage of cases disposed of in favour of Revenue	:	55.56%

**20. THE WEST BENGAL COMMERCIAL TAXES APPELATE AND REVISIONAL BOARD**

Sl. No.	Name of the Post	Sanctioned Strength	Man in position. (as on 31.03.2012)
1	2	3	4
1.	President (Judicial)	1	1
2.	Judicial Member	3	2
3.	Administrative Member	3	2
4.	Accounts Member	1	1
5.	Registrar	1	1
6.	Dy. Registrar	1	1
7.	Stenographer	6	5
8.	Group 'C' Staff	31	17
9.	Group 'D' Staff	16	7

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### Position of Revision Cases in the West Bengal Commercial Taxes Appellate & Revisional Board in the Financial Year 2010 - 2011 as on 31.03.2011.

i) Opening Balance as on 01.04.2010	:	4905
ii) Revision Cases filed during the year 2010 - 2011	( + ) :	5117
Revision cases restored during the year 2011-12	:	48
	<b>Total</b> :	<u>10,070</u>
iii) Revision Cases transferred to C.C.T.,W.B.	:	<u>2,409</u>
		7,661
iv) Revision Cases disposed during the year	( - ) :	<u>2,828</u>
		<u>4,833</u>
<b>CASES PENDING AT THE END OF THIS YEAR 2011-12</b>	<b>:</b>	<b>4,833</b>

### 21. FAST TRACK REVISIONAL AUTHORITY

Under The West Bengal Finance Act, 2010, vide Notification No. 445-L dated 3.3.10, a new scheme of Fast Track Revision of certain revisional orders arising out of assessment orders was introduced with effect from 1.7.10 in the West Bengal Sales Tax Act, 1994 by way of an amendment. The aim of the scheme was quick disposal of the pending cases.

Accordingly, a good number of Revision cases pending at the West Bengal Commercial Taxes Appellate & Revisional Board on 30.6.10 were transferred to the Fast Track Revisional Authority. Disposal of the cases were taken up by the five Benches of the Fast Track Revisional Authority, each consisting of three Additional Commissioners. Under the scheme, total No. of 1971 such transferred cases were disposed.

For similar reasons, by amendment of the West Bengal VAT Act, 2003, Revision cases under certain criteria, pending at the West Bengal Commercial Taxes Appellate & Revisional Board as on 30.9.11 stood transferred to the Fast Track Revisional Authority. The disposal of such cases is being continued by the Fast Track Revisional Authorities.

Revision Cases received from WBCTARB up to 31.07.2012 is 3741.

Revision Cases disposed of by the FTRA up to 31.07.2012 is 1697.



**22. SALES TAX DEDUCTED AT SOURCE (STDS) CELL**

STDS Cell is entrusted with the work of collection of Sales Tax deducted at source from the payments made to the works contractors by different Government and Non-Government Organizations. Deduction certificates, Scrolls and Challans / Monthly Divisional Account Statements sent by the contractees are also processed by this Cell and the deduction certificates are distributed to the respective charges after processing. About 1,95,745 number of deduction certificates, 14,421 number of scrolls and 37,702 number of Challans/ Monthly Divisional Account Statements were processed during the year 2011-2012.

Information regarding un-registered contractors are generated in this Cell and sent to the charges, which help them to bring the contractors under the purview of the West Bengal VAT Act, 2003. Information regarding specific contractors is also given to the charges and circles as and when they are sought for.

Online service for Sales Tax Deducted at Source (STDS) has been introduced in the Directorate w.e.f. 24.01.2012. According to the new Rule, the person responsible for paying any sum to any dealer for execution of a works contract within West Bengal, will have to get enrolled for STDS, obtain Dematerialised Enrolment Certificate, submit STDS Monthly Scroll in Form 19A, generate Dematerialised STDS Deduction Certificates in Form 18A using the e-service and submit the hardcopies of the Monthly Scroll in Form 19A and Deduction Certificates in Form 18A along with the original Challans / Monthly Divisional Account Statement in the office of the STDS Cell.

During the year 2011-2012 total collection of STDS as per challans received and book transfer to the A.G.WB was Rs.335.34 Crores. The figure is based on the challans received at our office. The value will increase when all the challans reach this Cell. In addition to this, the collection of STDS for the year 2008-2009, 2009-2010 and 2010-2011, but submitted at the STDS Cell in the year 2011-2012 amounts to Rs. 55,84,644/- , Rs. 5,01,67,416/- and Rs. 73,42,81,666/- respectively.

Total number of enrolled Contractees is 5021.

Year wise Collection of STDS vis a vis number of Contractees for the last five years:

<b>Year</b>	<b>Collection ( Rs. in Crores )</b>	<b>Number of Contractees</b>
2007-2008	187.12	3949
2008-2009	233.78	4188
2009-2010	289.89	4430
2010-2011	323.04	4664
2011-2012	335.34	5021

### **23. PRO SECTION**

Public Relations Section is the official communicator of the Directorate of Commercial Taxes in respect of almost every issue related to this Directorate. Apart from the daily interaction with visitors coming with queries on matters relating to the West Bengal Sales Tax Act, 1994, the West Bengal VAT Act, 2003 and the Central Sales Tax Act, 1956, this section is entrusted with the job of ‘

- i) Publication of Advertisements required to be published in Newspapers ;
- ii) Publication of Trade Circulars in the event of any amendment of Act, Rules;
- iii) Communication with the Union Government and other State Governments on present and prospective issues of Taxation;
- iv) Giving written/telephonic replies to queries made by Governments, various institutions, Tax payers, Dealers, Tax Practitioners, Trade Bodies and other persons;
- v) Publication of orders made by the Commissioner of Commercial Taxes, W.B. in relation to applications made before him u/s. 102 of the W.B. VAT Act, 2003;
- vi) Publication of Departmental Circulars issued by the Commissioner of Commercial Taxes, W.B. guiding the officers of the Directorate on certain important issues;
- vii) Processing of pre-budget proposals received from trade, industry and individuals on the taxation matters dealt in by the Directorate; and
- viii) Attending seminars, symposiums organized by Trade bodies and other associations.

This section is now headed by one Additional Commissioner who is being assisted by two Joint Commissioners and two Assistant Commercial Tax Officers.

### **24. WEST BENGAL SETTLEMENT COMMISSION**

The W.B.Finance Act, 2006 made provisions for setting up of a Settlement Commission under the W.B.Sales Tax Act,1994 and the W.B.VAT Act,2003 vide notification no.552-F.T., dated 24.04.2007 and Notification No. 555-F.T., dated 24.04.2007.

The Commission consists of not less than three members and the eligibility criteria of all the members has been laid down in the Act.

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Several cases can be settled subject to an application being filed for such settlement within statutory time frame. The cases which can be settled arise when an appeal or revision under the repealed Act or under the 1994 Act is pending against an assessment which was passed on or before 30.06.2000. Again any proceedings arising out of any offence alleged to have been committed u/s 88 of the WBST Act, 1994 or Section 93 of the WB VAT Act, 2003 are capable of being settled. Some other types of cases as enumerated in the explanation to section 8B (2) under the aforesaid two Acts can also be settled. The Settlement Commission administers the West Bengal Sales Tax Act, 1994, the West Bengal Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956. The Commission was established for the purpose of reducing the load of cases pending in appeal and revision and settling of pending cases filed before the Commission speedily.

### Status of Cases Filed before Settlement Commission during last five years

Financial Year	No. of cases filed	No. of cases disposed of	No. of cases rejected	Total collection during the period (Rs. In crore)	No. of cases pending
2007-2008	78	59	10	20.91	9
2008-2009	71	30	07	0.10	43
2009-2010	80	03	03	0.31	117
2010-2011	84	09	41	Nil	151
2011-2012	29	06	14	0.17	160

## 25. ONLINE GRIEVANCE REDRESSAL CELL

Online Grievance Redressal Cell i.e in short e-Grievance Redressal Cell was constituted and operative from 24.01.2012 by the Directorate of Commercial Taxes for redressal of various grievances of the dealers both registered and applied for new registration. By this system dealers register their grievances on various e-services, availing online through the Directorate's website ([www.wbcomtax.gov.in](http://www.wbcomtax.gov.in)) before appropriate authority on any time and from anywhere basis. Appropriate action is taken for all recorded grievances by authority in systematic manner. Dealers are also able to know the status and fate of their registered grievances through online, by referring the unique "Grievance Record id,, provided to them at the time of registering the grievances. The Additional Commissioner in charge of the e-Grievance Redressal Cell disposes the cases considering the nature and merit of the same and the status of the cases are updated regularly.

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### Status of the cases registered (From 24.01.2012 To 31.03.2012 )

	Registered Dealer	New Registration Applicants
No. of Grievances Registered by	102	20
No. of Grievances Disposed	101	Nil
No. of Grievances Pending	1	20*

\* NR related e-Grievances could not be addressed till recent past due to application related problems.

### 26. CENTRAL REFUND UNIT

Central Refund Unit is one of the earliest progressive initiatives taken by the Directorate of Commercial Taxes under the VAT regime. Coming out of the age-old conservatism, the Directorate has decided to give priority to the delivery of better and faster services to the dealers or taxpayers of the State. Refund of excess tax being an integral and important aspect of the new Act, this dedicated Refund Unit has been set up with effect from 01.10.2008. The unit has been functioning since then sticking to the basic objective to ensure that the working capital of the applicant dealers is not blocked up and simultaneously safeguard the state revenue.

The unit is dealing with both pre-assessment and post-assessment refunds.

#### Types of dealers who are eligible to apply for pre-assessment refund:

1. Registered dealer owning an individual unit in the Software Technology Park inside West Bengal
2. Registered dealer owning an Export Oriented Unit situated anywhere in West Bengal outside a Special Economic Zone or Software Technology Park.
3. Registered dealers other than the works contractor, in the instant return period whose
  - a. rates of tax on principal inputs are higher than the rates of output tax in respect of all sales, or
  - b. all sales are made to various Government Departments, or
  - c. all are inter state sales , or
  - d. all sales are in the course of export
4. A registered dealer whose export sales equal to or exceed the total sales by 50%\* in a return period.  
[\* substituted for 75% w.e.f.1-10-2011]
5. Registered dealers holding Eligibility Certificate.

The Directorate has rolled out online refund services with effect from 01-04-2011. The dealers are now applying for pre-assessment refund to the Commissioner electronically in Form 31A (for the general dealers) or in Forms 33 (for the E.C.holders) along with the annexure as applicable. On prima facie examination of the documents submitted the Refund Sanctioning Authority (Additional Commissioner) disposes of the application in the prescribed manner. Payments of refund are being made online through ECS. The cases are then transferred to the appropriate assessing authority for assessment as per law.

During this year, pre-assessment verification of Input Tax Credit (ITC) in respect the cases involving excess ITC has also been done by CRU in order to facilitate the assessment proceedings.

The assessments involving refund exceeding one-lakh rupees are referred to the Central Refund Unit for examination, required verifications and onward transfer to the Commissioner for comment and approval. The cases are then sent back to the respective circles for final disposal. The CRU officers have been able to detect various fictitious claims and evasions, resulting in reopening and reviewing a number of cases in the interest of the State revenue.

The CRU is trying hard to dispose of the refund applications in a hassle free and transparent manner During the year 2011-12, refund of Rs.91.61 crore has been given by the Directorate in pre-assessment and post- assessment cases.

## **27. CENTRAL SECTION**

Central Section, one of the important functionaries of the Directorate of Commercial taxes performs anti evasion works of varied nature. It consists of different wings, viz. Investigation Wing, Preventive Wing, Way-bill Issue Wing, I.T.C. Verification Cell and so on, with specific nature of duties being entrusted to each. Central Section has got power and jurisdiction over the whole of State of West Bengal.

### **INVESTIGATION WING**

It investigates the cases where tax is alleged to have been evaded. Officers of this wing search places of the dealers or transporters suspected to be holding incriminating documents, records etc. and seize these for the purposes of carrying out investigation. They also seize goods, if found, in any places or warehouses transported without way-bills, i.e. in violation of the statutory provisions and stored therein. In order to conduct a successful investigation, officers study returns, analyse intelligence and /or information gathered from various sources and interact with the associated agencies. They visit different states in the interest of the investigation.

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During this year, investigations were carried out on different evasion prone items, like ready made garments, edible oil, gold ornaments, iron and steel, clinkers, electronic goods and non-descript goods. The officers have been successful in busting a racket where several jute mills falsely claimed transfer of stock of goods involving evasion of taxes to the tune of several crores. Prosecutions have been initiated against some of the companies for such fake claims of transfer of stock of jute goods. A good amount of tax has already been realised on investigation during the year. The officers also verified refund cases and were able to disallow the inadmissible claims of refunds made by the dealers.

### **Details of search and seizure made by the Investigation Wing are as follows.**

- a) Number of raids conducted: 137
- b) Number of seizure made: 101
- c) Number of investigation completed: 93
- d) Amounts of suppressed turnover detected (Rs. Cr): 82.00
- e) Amounts of tax realised on suppressed turnover (Rs. Cr) : 13.45.

### **PREVENTIVE WING:**

Officers of this section are engaged in mobile duties round the clock on national and state highways to keep watch that vehicles are carrying goods into and outside West Bengal on due compliance of legal requirements. Vehicles carrying goods without waybill or without proper invoices and challans into West Bengal are intercepted; goods so transported are verified and seized in case of violation of law and finally due penalty is imposed. The Officers also inspect the vehicles to ensure that goods are moving outside the State with proper invoices and challans. The Officers inspect godown and warehouses in different areas to ensure that goods are not imported without waybills. The Officers in this section play a deterrent role in curbing unauthorized import of taxable goods into the State resulting in repelling effect in increase of state revenue. The type of duties undertaken by the officers in this section involves life risk as they have often to chase, braving their lives, the goods vehicle that attempts to get away with illegally imported goods. During the year this section realized substantial amount of penalty.

The check-posts at Airport and Dock are also supervised by the Preventive Wing. The check posts take necessary steps to see that goods are brought into the State in compliance with all legal requirements.

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### DETAILS OF GODOWN AND WAYSIDE CHECKING CONDUCTED BY PREVENTIVE WING

a. No. Of Godowns searched	:	688
b. Value of goods seized	:	Rs. 21.12 Cr
c. No. of wayside checking	:	3282
d. No. of vehicles detained	:	3282
Penalty realised on wayside and godown checking	:	
a. Wayside	:	Rs.14.53 Cr
b. Godown	:	Rs .6.59 Cr
Total	:	Rs.21.12 Cr

### WAY-BILL ISSUE WING

This section deals with issuance of Way-bills to un-registered dealers and persons for importing taxable goods against security considering the nature of transaction for ensuring that no tax is evaded. During this year this wing has realised taxes of Rs.7.46 crore.

This wing also accords necessary sanction to the organisers for holding exhibition-cum-sale and see that no tax on sales in such exhibition is evaded.

Details of way-bills issued and tax collected are given below.

Number of way-bills issued	Amount of tax collected (Rs. in crores)
11607	7.46

### NON-RESIDENT DEALER WING

This wing registers certain dealers who are engaged in business activity in West Bengal for a short spell of time but do not have a permanent place of business in the state. It also monitors such non-resident dealers to ensure that taxes were paid by them in accordance with the Act.

This wing collected Rs.46.11 crore this year from the non-resident dealers.

The overall impact of the Central Section is not perceptible in terms of tax, penalty etc. realised; but it has exercised tremendous impact in augmenting state revenue as a whole through different anti evasion activities. However, the wing-wise break-up in this regard for the year 2011-2012 is appended below.

Name of the wing	Amount of tax & penalty realized (Rs. Cr)
Investigation	13.45
Preventive	21.12
U/R way bill issuing wing	7.46
against way-bill	0.70
Exhibition Cell	
Non Resident dealers, wing	46.11
I.T.C. Verification Cell	12.75
Total	101.59

## Directorate of Commercial Taxes

### I.T.C. Verification Cell

Since the introduction of VAT Act, verification of I.T.C. claims has become a major challenge for the Directorate and hence a separate I.T.C. Verification Wing has been set up under Central Section since 2007-2008.

I.T.C. verification wing operates mainly from the headquarter at Beliaghata with a separate set up at Howrah for the purpose of accessibility.

Selection of dealers for verification of I.T.C. is based upon several parameters like disproportionately high claim of Input Tax Credit compared to the output tax of a dealer, evasion prone commodity or adverse report from charges. Spot verifications are made to ascertain purchase, sale, stock and movement of goods. Such data is cross-checked with the data received from banks and other tax administrations. This effort has been successful in busting several rackets of phantom dealers.

In the current year, an initiative was taken for verification of returns of big works contractors which unearthed evasion running into several crores.

Lately, verification of purchase in cases of dealers applying for refunds, have been taken up. This effort provided significant impact in revenue.

The strength and scale of operation of ITC Verification Wing is grossly inappropriate in comparison with the scale of malpractices found. Therefore, there is a tremendous scope for expansion in this field of anti-evasion in the interest of revenue. A year wise performance of the Wing is appended below.

Year	No. of cases	Revenue Impact (in Rs. Crore)	Revenue Realised (in Rs. Crore)
2008-2009	182	82.03	7.51
2009-2010	195	173.20	7.67
2010-2011	165	86.36	5.84
2011-2012	189	158.67	12.75

### ENFORCEMENT WING UNDER CENTRAL SECTION, KOLKATA

In order to strengthen the functioning of the Central Section, a dedicated Enforcement Wing within the Central Section, Kolkata was created on 14/10/2011 to work as a task force and to perform field duties.

The office of the Wing is located at 10, Madan Street, 4th Floor, Kolkata-700072. At present it is manned by one Additional Commissioner, two Senior Joint Commissioners, two Deputy Commissioners, two Commercial Tax Officers and twelve Assistant Commercial Tax Officers.



During 2011-12 ( w.e.f. 17/10/2011 ) F.Y., the Wing conducted 93 raids, seized accounting records in 44 cases and goods in 9 cases. It unearthed and realised evaded revenue to the tune of Rs.2.53 Cr and detected fake ITC claims for Rs.216.18 lac. Out of the detected fake claims of ITC, an amount of Rs.95.13 lac has been reversed by the offenders while another amount of claim for Rs 109.09 lac has been admitted by the dealers as fake.

## **28. CITIZEN CENTRIC SERVICE IN COMMERCIAL TAXES**

### **ISD & Computerization of Commercial Taxes Directorate**

ISD is spearheading the digital transformation to bring the mission critical e-services in the CT Directorate. ISD has the responsibility to plan and coordinate the services to be rolled out as prioritized by Government of India.

Commercial Taxes Directorate has rolled out hosts of services with huge success. It is important to sustain the high level of performance on ongoing basis of the rapidly rolled out and expanding e-services. ISD does the requirement projection of hardware, software and networking equipments appropriate to all offices through West Bengal. ISD is also the wing that must ensure that there is a PC to the user in his desk, the PC is connected to the system, and the connectivity is live and stable. ISD is instrumental in fixing the configuration by NIC, the technology partner. It convenes and organises meeting of Project e-Mission Team (PeMT). PeMT is the apex body that takes final decision for implementation of services and procurement of all associated items related to computerization under MMPCT. All procurement proposals must get the seal of approval of the Finance Department before it is put up for tender. Obtaining the project sanction in more instances than not proves to be most challenging.

Project e-Mission Team (PeMT)- the body comprising of the CCT/WB and representatives from NIC, WTL, the Finance Department and the line Department i.e. Commercial Taxes Directorate. PeMT is also responsible to formulate plan, coordinate and roll out after e-services. Specialized core groups (sub-committees) of departmental officers are engaged in planning and rolling out the e-services as per MMPCT guidelines. Some of the important Sub-Committees are as under:-

1. Sub-Committee on Return (VAT & CST and WBST).
2. Sub-Committee on Electronic Payment of Tax.
3. Sub-Committee on of Waybill and Transit Declaration.
4. Sub-committee on Registration.
5. Sub-Committee on Appeal and Revision.
6. Sub-Committee on Scrutiny, Assessment and Verification.
7. Sub-Committee on ICT Training.
8. Sub-Committee on Refund.

## Directorate of Commercial Taxes

9. Sub-Committee on Audit.
10. Sub-Committee on Incentive/Industrial Promotion Scheme.
11. Sub-Committee on Online Grievance Redressal.
12. Sub-Committee on Profession Tax Return.

ISD has the added responsibility to extend the services of help desk, trouble shoot and quell the noises so common and obvious to a new and nascent system.

A new dimension is the new support system provided to small dealers for availing e-services through about 250 Facilitation Centres (FC). FCs function under guidance of the CTD. ISD keeps close liaison with FCs in providing continuous information flow and feedback.

ISD is the service provider of all the users sitting on PCs in the entire of the CT Directorate stretch, districts included.

ISD brings out the Administrative Report compiling data and information of all wings and cells of the directorate.

ISD is one of the information providers pertaining to public domain to Trade Associations, Other Governments and Institutions.

GOI has sanctioned fund under the Mission Mode Project, Commercial Taxes. The Commercial Tax Directorate, ISD in particular, has been implementing the MMPCT with NIC and Webel Technology Limited (WTL).

The DPR ( Detailed Project Report) prepared by NIC was in place with outlines of expenditure on items of Hard Ware & Software, Networking, Capacity Building , Awareness & Training. Information System Division (ISD) at the Directorate of Commercial Taxes has been the Special Purpose Vehicle to usher in the digital transformation.

The extract of plan that was sent to the Govt. of India, the Revenue Dept. in March, 2012 is set out below:-

### PROCUREMENT PLAN (for the period from April 2012 to March 2013)

Sl. No.	Item description	Actual/ estimated cost (in Rs. Lakhs)
<b>Hardware and Software procurement</b>		
1	Procurement of Central server	928
2	Procurement of Web server	851
3	Procurement of DR server for central server	994
4	Procurement of DR server for web server	889
5	Purchase of 843 PCs, UPS 905 printers	528
6	PeMU set up	18

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<b>Sl. No.</b>	<b>Item description</b>	<b>Actual/ estimated cost (in Rs. Lakhs)</b>
7	Barcode Scanning system to capture interstate transaction data	82
8	PC, handheld device etc	550
9	e-office	20
<b>Networking and Connectivity</b>		
10	Connectivity between State Data Centre and CTD headquarters	39.38
11	Internet connection through SWAN	7.29
12	LAN points to CTD offices	196
13	WAN to outlying anti-evasion units	12.84
14	Network Operating Centre at headquarters	119
15	Redundant connectivity to all outlying offices	300
<b>Development of Software</b>		
16	Hiring of manpower and provision of support system for software development	162
17	Engagement of project management	200
<b>Awareness and capacity building programme</b>		
18	Helpdesk	125
19	Awareness programme among all stakeholders including capacity building	300
20	Upgradation of CTD web-site	33
	<b>TOTAL</b>	<b>6354.51</b>

Compliance of Dealers / business entities is seen as the most important instrument to get a revenue push. CTD is always trying to introduce more and more e-services and upgrading them to increase tax compliance.

ISD has delivered bouquet of Citizen Centric Services e-services at brisk pace. In many occasions, in matter of rolling out e-services West Bengal is in the enviable first position. West Bengal is the only state in the country to have made e-registration mandatory, de-materialized Registration Certificate and dispensed with prior hearing of the dealer before grant of registration.

List of rolled out e-services by the CT Directorate under NeGP are as under:-

<b>Sl. no.</b>	<b>Service Description</b>	<b>Date of Launch</b>
1.	Online Filing of Return under VAT Act	01-01-2008
2.	Online Filing of Return under CST Act	01-10-2009
3.	Online Filing of Return under WBST Act	25-07-2011

## Directorate of Commercial Taxes

Sl. no.	Service Description	Date of Launch
4.	Online Filing of Return under Profession Tax Act	01-01-2010
5.	Online Payment of Taxes	01-05-2008
6.	Viewing of Dealer's Profile	01-01-2010
7.	Online Application for Physical CST Forms	01-01-2009
8.	Online Application for Physical Waybills	01-02-2009
9.	Online Dealer Registration of Digital Signature Certificate	01-01-2010
10.	Online Registration and Issue of Dematerialised Registration Certificates under VAT and CST Acts	01-01-2010
11.	Online Registration and Issue of Dematerialised Registration Certificates under VAT and CST Acts ( All over the State)	01-08-2011
12.	Dematerialisation CST Forms ( C & F Forms)	01-07-2010
13.	Dematerialisation of Waybill	01-12-2010
14.	Dematerialisation Transit Declaration	15-11-2010
15.	Online Submission of Form 16	25-07-2011
16.	Online filing of Declaration for Deemed Assessment	15-12-2011
17.	Online transfer of data of OTC Payment	22-12-2011
18.	Online Refund (Pre-Assessment)	25-07-2011
19.	Online Enrolment and Online Filing of Form 18 and Form 19 under STDS	25-01-2012
20.	Online Application for IPA Scheme	25-01-2012
21.	Online filing of Grievance	25-01-2012
22.	Online filing of Received Central Declaration Forms	03-04-2012
23.	Uploading of CST Forms Annexures	03-04-2012
24.	Dematerialised Waybill for Unregistered Dealers	15-04-2012
25.	Online Cancellation and Rectification of e-Waybill	01-06-2012

### **ISD in the role of Intelligent data analyser**

ISD is repository of minefield of data. ISD has been able to provide some critical and analytical information to the officers in desk. A new Smart Tax Administration is being spelt out assuring higher efficiency in tax administration.

ISD is enabling officers to track the areas of tax gap. Enforcement is much more information oriented and analysis driven, replacing hunch and empirical logic. The CTD has put to practice the Electronic Revenue Intelligence Initiatives to plug the revenue leakages. Measures Undertaken include a) Cross Matching Data b) Collating Data c) Identification of Outliers and others.

Charges and the anti-evasion wings under the CTD like- Bureau of Investigation, Central Section, Enforcement Wing are working on tax evasion on the basis of information provided by ISD and own source.

#### **Immediate Roadmap**

- (A) Digital signature Certificate in a single stroke removes the need of submitting the physical copy of Returns. Govt. is meeting the entire cost involved with DSC to all 1.84 lakh dealers.
- (B) To integrate the return data through a single return in E-Sahaj covering VAT, WBST and CST
- (C) To emphasise and ensure online submission of information about receipts of central declaration forms and electronic cross matching the same with the original return data submitted and electronic verification of such forms through TINXSYS
- (D) To cross match Profession Tax return data with Sales Tax return data in certain cases
- (E) To send e-mail intimations immediately to dealers who claim ITC on purchases from dealers and also who remain return defaulters after the due date of return submission

ISD has developed liaison with Railway authorities (FOIS/CRIS) to get details of inward freight movements. ISD has also taken initiatives for getting vehicle movement details from NHAI at important check posts.

#### **STATISTICAL INFORMATION ON e-SERVICES FOR THE YEAR 2011-2012**

##### **ONLINE REGISTRATION**

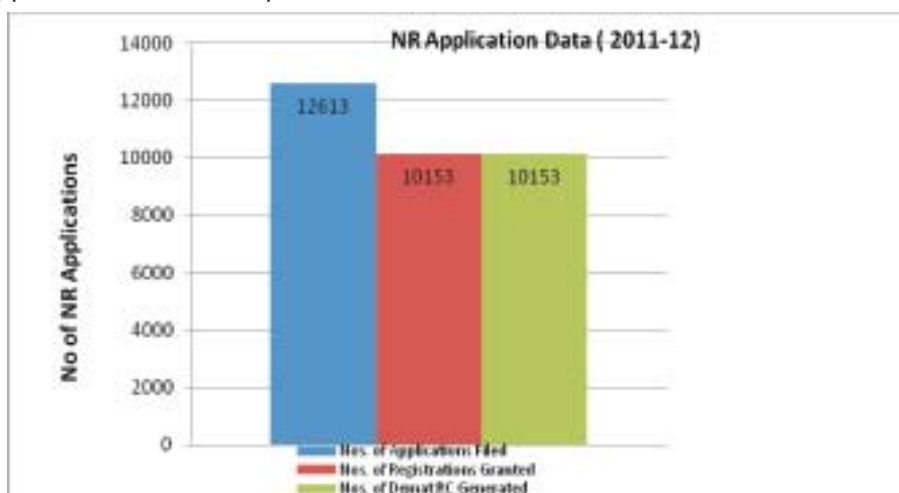
The directorate has introduced Online Registration system w.e.f 01/01/2010 for the 37 Charge offices situated at Beliaghata and Saltlake buildings. The Central Registration Unit (CRU), Madan Street, Kolkata has got awesome response from the NR applicants of our esteemed business community members. Subsequently three more CRUs have started functioning on and from 01/08/2011 as online registration granting offices from our Behala and Howrah Buildings for 8 charge offices under Behala, Howrah and Bally Circle offices situated there. On the very same date all other remaining charge offices have also started their operation as online NR granting offices.

## Directorate of Commercial Taxes

The system, as a unique one in the country, is a marked departure from the usual procedure for granting registration on manual application. The benefits of the electronic system are as under:—

- ❖ Online registrations under both VAT and CST acts are being granted from the 22 Charge Offices located at different parts of the State along with the CRUs as mentioned above.
- ❖ Application can be filed from anywhere, anytime (24 x 7).
- ❖ There is no hearing or personal appearance. However indication of PAN in the e-application is mandatory.
- ❖ On receipt of copies of all documents, paper copy of application and acknowledgement slip at the CRU, the Registration Certificate is available at the applicant's desktop.
- ❖ Prior inspection of the dealer's place of business before grant of registration has been done away with. However there is provision of advisory visit after registration.

Below is a graphical representation of total NR Applications filed by NR applicants and their disposal statistics.



### E-RETURN

The first online service introduced by the Directorate was electronic filing of Return. The system was introduced w.e.f. Q.E. 31/12/2007 (to be filed from 01/01/2008 onwards) with a small number of 4518 big and selected dealers. Gradually more and more number of dealers was selected from time to time and each dealer was communicated of his selection through post indicating his User-id and Password for accessing the system. From Q.E. 31/3/2010 (to be filed from 01/04/2010 onwards) all the registered dealers (even the dealers under composition scheme) are required to file online Returns.

Electronic filing of Returns under WBST Act has been introduced w.e.f Q.E. 30.06.2011.

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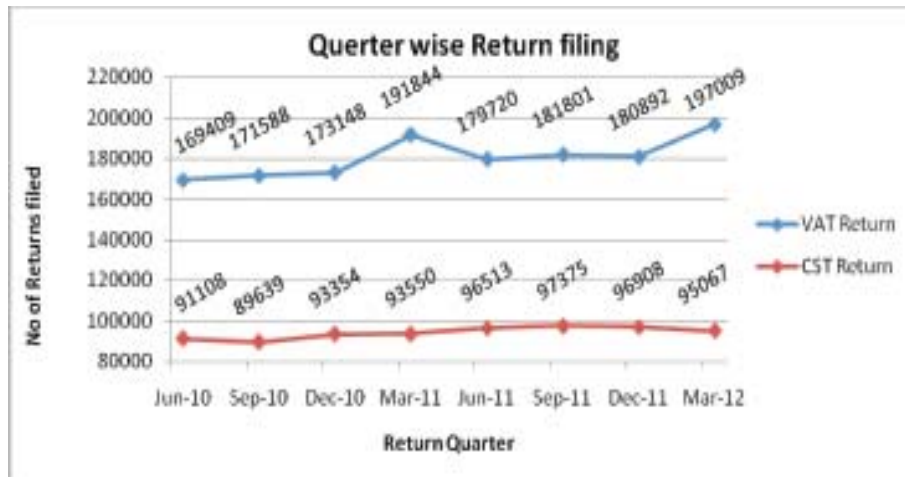
Electronic filing of Return has also been introduced in Profession Tax from the quarter ending 31/12/2009.

### Quarter wise total no of Returns submitted by dealers under different acts for 2011-2012

Sl. no.	Name of Act	Return Form type	Quarter wise total no of Returns submitted			
			201106	201109	201112	201203
1	VAT	14	158514	159398	158508	154990
	VAT	14D	117	117	115	113
	VAT	15	21089	22286	22269	22000
	VAT	15R #	0	0	0	19906
2	CST	1	96513	97375	96908	95067
3	WBST	25	292	437	465	474

# Annual return

Below is a graphical presentation of quarterly no of dealers who have filed electronic returns under VAT and CST Acts during FY 2010-11 and 2011-12.



### ELECTRONIC PAYMENT OF TAX

Electronic payment of Commercial Taxes was made effective from May, 2008. However, the transition has not been very speedy as the number of Banks authorized to accept deposits in e-mode were only three. After long deliberation although Reserve Bank has conveyed approval to give authority to all the willing Public Sector Banks to accept e-payments of Commercial Taxes, AG/WB has not agreed to enhance the number of Agency Banks on reconciliation issues.

As a fruitful outcome of continuous endeavor of the Directorate and the Finance Department, GoWB the no of Public Sector Banks accepting electronic payment of Commercial Taxes has increased to a mentionable no of 09 ( nine) in the FY 2011-2012.



## Directorate of Commercial Taxes

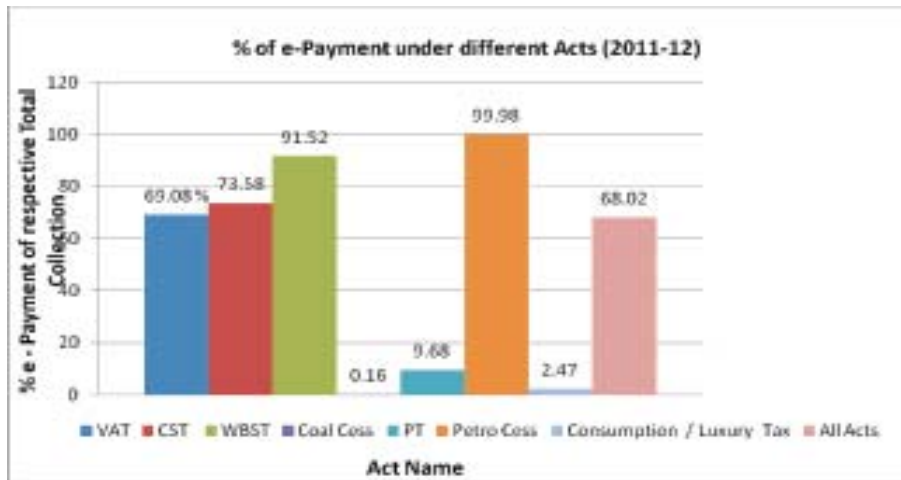
The following Public Sector banks are currently accepting all kinds of Commercial Taxes of West Bengal electronically'

1. State Bank of India
2. United Bank of India
3. Central Bank of India
4. Allahabad Bank
5. Bank of Baroda
6. Indian Bank
7. UCO Bank
8. Bank of India
9. Indian Overseas Bank (included in the FY 2012-13)

In the background the Directorate is trying to make arrangement of e-payment in some other Public Sector Banks as well as non-Public Sector Banks (AXIS Bank , HDFC Bank , ICICI Bank etc.) and remittance of the same through one of the already declared Agency Banks.

In the FY 2011-12 the directorate has received a substantial 68% of total collection as electronic payment which is about Rs. 12,478 Cr out of a total amount of Rs. 18,367 Cr. The electronic payment made in the FY 2010-11 was about 65% .

The following graph depicts a detail idea of Act wise electronic payment percentage of revenue receipts for the Financial year 2011-2012.



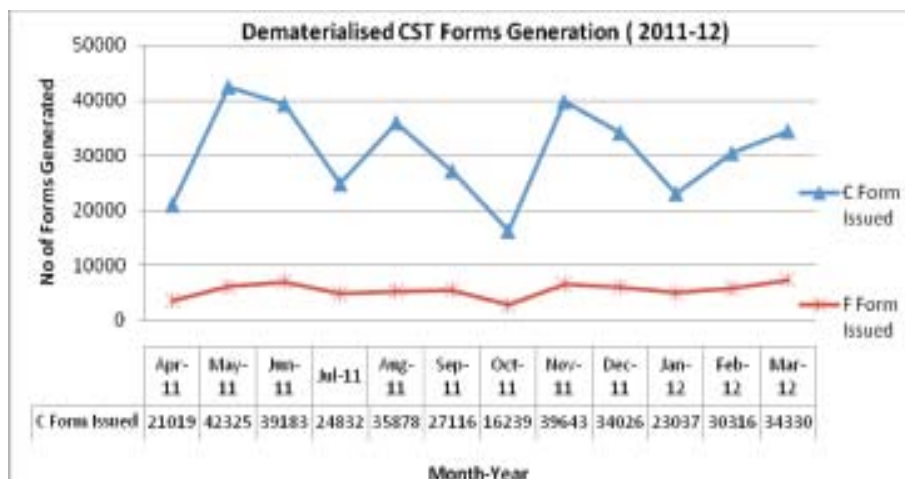
### DEMATERIALIZATION OF CST FORMS

The facilities for online application for the issue of CST related Declaration Forms/ Certificates and online application for the issue of Way Bill were offered to selected dealers from the beginning of 2009. It was thereafter considered to provide a more improved e-service in this respect so that the dealers are not required to make any electronic application and can themselves generate and print 'C' & 'F' Forms against inter-State purchases and / or stock transfer once they file the periodic Returns under the CST Act.

Thus, the dealers have been allowed the facility of generating and printing the 'C' and 'F' Forms on and from 01/07/2010, in dematerialized form through



the Directorate's website in respect of transactions made with effect from 01/04/2010. The dealers have to file their Returns electronically and file the paper copy of Returns in the concerned Charge / Corporate Division in order to be able to generate and print the Forms. The printed forms are to be stamped and signed by the dealers themselves and need not be endorsed by any authority of the Commercial Taxes Directorate.



Around 3.68 Lakh 'C' Forms and 66 thousand 'F' Forms have been generated in dematerialized Form till 31.03.2012. The graph above gives a picture of volume of dematerialized forms generated by the dealers in the FY 2011-2012.

#### DEMATERIALIZATION OF WAY BILL

One more new electronic system has been introduced on and from 1st. December, 2010 in respect of issuance of Way Bills.

Way Bills are needed for import of taxable goods in West Bengal. Before introduction of this new system of dematerialized Way Bill, a dealer or a person intending to import taxable goods in the State had to procure press-printed Way Bill from the respective Charge Office/ Central Section on paper-application or to file an online application for issue of the press-printed Way Bill in Form 50. The Way Bills thus obtained had to be filled in and had to be produced at the entry-point checkpoint for endorsement by the concerned Commercial Taxes authorities.

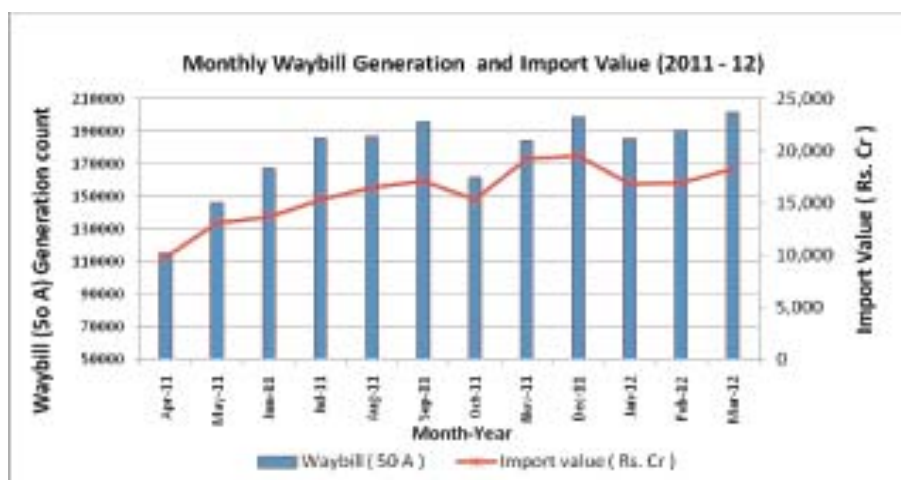
Under the new system, the Way Bill in Form 50A is generated and printed from the Directorate's website by the importing registered dealers after furnishing the required particulars. The generation is made in two parts. The Way Bill key no(s) is generated by the consignee himself using his User-ID and Password and the Way Bill in form-50A is generated either by the consignee or by any person authorized by him (consignor/ transporter/ agent etc) by using the Key No. After bringing in the goods, the dealer has to utilize the waybill online within forty days of generation.

## Directorate of Commercial Taxes

Provision has also been made in the system for transshipment during the movement of the goods vehicle.

The new Way Bills in Form 50A generated electronically in dematerialized form is not required to be presented before any checkpost or Range Office for endorsement. However, where a goods vehicle transporting the goods is intercepted by any officer of the Commercial Taxes Directorate at any place in West Bengal, the transporter has to produce the copies of Way Bill before the intercepting officer of the Commercial Taxes Directorate. With the introduction of the system of online generation of Way Bills, issue of press-printed Way Bills in Form 50 to registered dealers has been discontinued except in certain circumstances.

A total of 23,37,737 Waybill key nos have been generated by the registered dealers in this financial year. Out of these a total no of 21,19,485 WAYBILLS ( 50 A ) have been generated and utilized by those dealers throughout the year. The Waybill generation and corresponding value of the imported items for FY 2011-12 have been shown graphically below:-



## DEMATERIALIZATION OF TRANSIT DECLARATION

Another important e-service that has been introduced in November, 2010 is dematerialization of Transit Declaration.

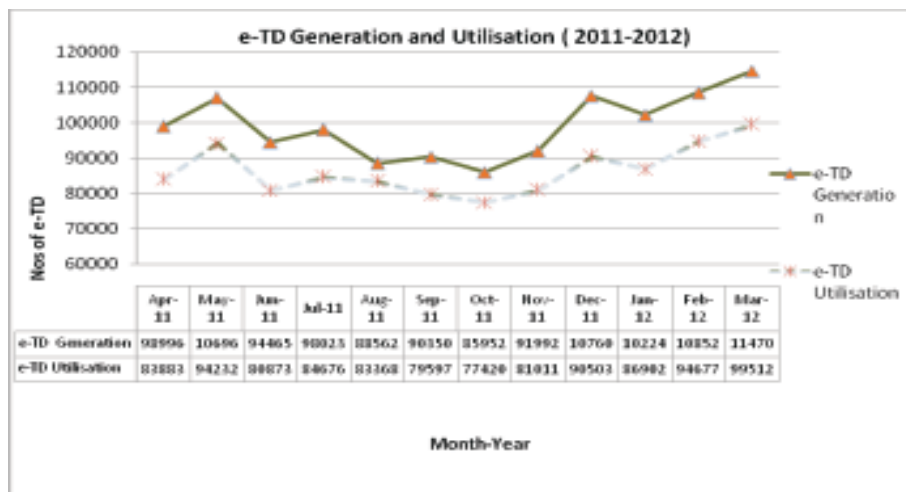
When a vehicle carrying goods comes from any place outside the State of West Bengal and is bound for any other place outside the State, that is to say, when the consignment passes through the State, the transporter is required to make a declaration that the consignment of goods, the details of which are given by him, are being carried / will be carried from one State to another State through West Bengal and no portion of the consignment of goods shall be unloaded within West Bengal for any purpose other than the purpose of shipment for export and that the said goods will not be delivered or sold in West Bengal.

Before introduction of the online systems, a transporter intending to carry goods through West Bengal had to make paper declaration before the authorities of the entry-point checkpost for countersignature, carry the same along with other documents during the movement of the vehicle in the State and produce the countersigned declaration to the authorities of exit-point checkpost for necessary endorsement before leaving the State.

In the new electronic system of Transit Declaration which has come into effect from 15th. November, 2010 in place of the old system of manual declaration at the entry-point checkpost a transporter has to submit information and make the declaration online through the link provided in the website of the Directorate for generation of the Transit Declaration. On successful submission of the information, a Transit Declaration is generated with a unique Transit Declaration Number. The transporter gets a print of it, signs on the same and the TD is carried by the driver of the goods vehicle before entry in West Bengal and throughout his journey till exit from the State. The TD so generated, printed and signed, is not required to be produced before any authority of a checkpost for countersignature or endorsement. However, the TD is needed to be produced before the officer of Commercial Taxes Directorate, if the vehicle is intercepted at any place in West Bengal. The transporter has to submit a utilisation statement electronically through the website within two days after exit of the vehicle from West Bengal.

Around 11.88 Lakh Transit Declarations have been generated in dematerialized state till 31.03.2012 of which about 10.37 Lakh declarations have been utilized. Valuable information on movement of goods in the course of inter-State trade/ transfer is now captured.

**e-Td generation and corresponding utilisation of the generated e-TDs during FY 2011-12 are shown graphically below :-**



## Directorate of Commercial Taxes

### 29. (A) Commodity wise rate of tax under VAT Act (as on 01/04/2012)

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
1	Account Books	4	C
2	Adhesives [w.e.f. 1/8/06]	4	C
3a	Adhesive tapes made of plastic	4	C
3b	Other Adhesive tapes	13.5	CA
4	Adhesive plaster	13.5	CA
5	Additives, concentrates and supplements of poultry feed	0	A
6	Additives, concentrates and supplements of cattle feed	0	A
7	Additives, concentrates and supplements of aquatic feed	0	A
8	Aerated Water, Beverages in sealed container, poly pack.		
	- General Rate	13.5	CA
	- Rate on M.R.P. inclusive of tax [ w.e.f. 02/01/11]	11.89	CA
	- Rate on M.R.P. exclusive of tax [ w.e.f. 02/01/11]	13.50	CA
9	Aero planes, Helicopters, Jet planes, Gliders & other types of flying machines + Parts, Accs	13.5	CA
10	Air Conditioner, Air Cooler.	13.5	CA
10a	Air Conditioner with capacity above one ton [ w.e.f 1/4/12]	14.5	D
11	Spare parts, accessories and components of Air Conditioner.	4	C
12	Absolute alcohol	13.5	CA
13	Aluminium Caps used in sealing Bottles	4	C
14	Aluminium Conductor Steel Reinforced(A.C.S.R)	4	C
15	Aluminium Conductor and Aluminium alloy conductor	4	C
16	Aluminium Foil (+ Al. Foil inter-leaved with Paper)	4	C
17	Aluminium Pipes and Tubes	4	C
18	Aluminium Wares(#Pressure Cooker, Pan, )	13.5	CA
19	Aluminium wire	4	C
20	Aluminium-All forms(Ingot, Slab, Extrusion etc.)# Al. Foil.	4	C
21	Alums	4	C
22	Amsatta	4	C
23	Anode Carbons.	4	C
24	Apparatus for making Coffee under pressure (Espresso).	13.5	CA
25	Areca nut powder	4	C
26	Arms( + Rifle, Revolver, Pistol) & Ammunition.	13.5	CA
27	Articles made of bamboo & cane [w.e.f. 1/8/06]	0	A
28	Articles of Artf. Resin( + Cushion, Mattress, Pillow)	13.5	CA
29	Articles of Dolomite. (# Specified elsewhere)	13.5	CA
30	Articles of Gold including gold ornaments	1	B
31	Articles of Limestone	13.5	CA
32	Articles of Marble, Granite, Black Stone, Soap Stone & other natural stone.	13.5	CA
33	Articles of Plastic Foam(+ Cushion, Mattress, Pillow)	13.5	CA
34	Articles of Rubber Foam(+ Cushion, Mattress, Pillow)	13.5	CA

## Administrative Report 2011-2012

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
35	Articles of Silver including silver ornaments	1	B
35a	Articles made from sola or solapith [ w.e.f 01/09/11]	0	A
36	Asbestos Sheets and Asbestos Roofing Materials	13.5	CA
37	Asbestos pipe	4	C
38	Ashes [ w.e.f 01/11/06 ]	4	C
39	Audio or Video Compact Disc(# Blank Compact Disk)	4	C
40	Bagasse, Board made from bagasse (w.e.f. 01.04.2010)	4	C
40a	Baloon [ w.e.f 01/04/12]	0	A
41	Bamboo	4	C
42	Barley [w.e.f. 01/07/05]	4	C
43	Batasa and misri	0	A
44	Battery lead plate, lead ash, separator for storage battery	4	C
45	Battery operated Vehicle [ w.e.f. 01/04/07 ]	4	C
46	Bearing (+ Plumber Blocks, Housing for Bearing, Locate rings & covers, adopter withdrawal sleeves, lock nut, lock washers, clamps and rolling elements)	4	C
47	Bedding stuffed with cotton	13.5	CA
48	Bed sheets, bed spreads, bed covers, towels, napkins, table cloth, duster, handkerchief, sataranchi & blankets [w.e.f. 1/8/06]	0	A
49	Bee-keeping apparatus	13.5	CA
50	Belting of all varieties and description.	4	C
51	Beson	0	A
52	Betel-Nuts (Supari) of any form.	4	C
53	Bi-Cycle(+ Parts, Accs., Comp.).	4	C
54	Bidi-Leaf.	4	C
55	Binocular, Telescope, Opera Glass.	13.5	CA
56a	Bio-gas plants or spare parts thereof [w.e.f. 01.04.2012]	13.5	CA
56b	Bio fertilizers, micronutrients, Plant growth promoters & regulators	0	A
56c	Bio-mass briquette	4	C
56d	Biris, and unmanufactured tobacco including unmanufactured tobacco Not stemmed, or partly or wholly stemmed or stripped, for manufacture Of biries, specified under heading 2401 of the Central Excise Tariff Act 1985(w.e.f.01.04.07)	0	A
57a	Biscuits of all varieties (#Specified elsewhere)	13.5	CA
57b	Biscuits other than biscuit manufactured, made or processed in a factory ( w.e.f. 1.4.08)	4	C
58	Bitumen	4	C
59	Spare parts including Blades, guards, sharks, arms, shaft of an Electric Fan ( w.e.f. 01.04.2010)	4	C
60	Bleaching Powder of all varieties.	4	C
60a	Blockboard of Wood ( w.e.f. 01.04.2010)	4	C
61	Boat, Trawler, Launch	4	C

## Directorate of Commercial Taxes

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
62	Bodies of all Types of Vehicles(Op. by Petrol, Diesel, Elec. Energy)	13.5	CA
63	Body Powder Containing Medicinal Substances such as Nycil, etc.	13.5	CA
64	Boiler, Boiler Parts.	4	C
65	Bone meal	4	C
66	Books & Periodicals other than Exercise Book, Drawing Book, Graph Book, Laboratory Book	0	A
67	Exercise Book, Drawing Book, Graph Book, Laboratory Book	4	C
68	Bottle Cooler	13.5	CA
69	Ballast	13.5	CA
69a	Boulder (w.e.f 01.04.2010)	4	C
70	Bread (# Specified elsewhere).	0	A
70a	Bakery shortening [w.e.f. 01/11/06 ]	4	C
70b	Pizza-bread, bun or bread containing any type of fruit or vegetable	4	C
70c	Hardened bread (Rusk)	4	C
71	Bricks.	4	C
72	Brief-Case, Suitcase, Box of P.V.C., Plastic, Synth. Subs.	13.5	CA
73	Brief-Case, Suitcase, Boxes-Made of Fibre Glass.	13.5	CA
74	Bristles.	13.5	CA
75	Broken glass	4	C
76	Broom & Broom-Sticks.	13.5	CA
77	Bucket other than those made of precious metals	4	C
78	Bulk Drugs	4	C
79	Bulldozer, Excavator, Pipe-Layer, Scrapper.	13.5	CA
80	Bullock Cart	0	A
81	Buttons [w.e.f. 01/11/06 ]	4	C
82	Calcium Carbonate of any form (#Limestone) etc.	4	C
83	Calculators (Electronic)	4	C
84	Camphor	0	A
85	Candle	4	C
86	Cane[w.e.f. 1/4/07]	4	C
87	Carbon Black.	4	C
87a	Carbon black feed stock [w.e.f. 1/7/05]	4	C
88	Carpets of all varieties(# Coir Carpet).	13.5	CA
89	Calcium Carbonate [Activated][w.e.f. 1/4/07]	4	C
89a	Casing of Bearing	4	C
90	Cassette Tapes (Audio, Video)-Blank	4	C
91	Cast Iron Casting.	4	C
92	Castor Oil.	4	C
93	Casurina and eucalyptus timber	4	C
94	Cathode Ray Tubes(Picture Tubes).	13.5	CA

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SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
95	Caustic Soda, caustic potash & soda ash	4	C
96	Cellophane Paper, Polyester Film and all other Packaging Films.	4	C
97	Cellular Phone( # Specified elsewhere).	4	C
97a	Cellular Telephone other than Cellular Telephone the maximum retail Price of per unit of which exceeds rupees three thousand (w.e.f.01.04.10)	13.5	CA
97b	Cellular Telephone , whose MRP exceeds Rs. 20000 [w.e.f 1/4/12]	14.5	D
98	Cement.	13.5	CA
99	Cement Pipes	4	C
100	Ceramic & Glazed Tiles.(# made of Natural Stone).	13.5	CA
101	Cervical spinal collar [ w.e.f 1/9/11]	0	A
101a	Brace and orthose, hand splint and fracture brace	4	C
102	Chakla and belan	0	A
103	Charkha, Ambar Charkha, Gandhi Topi	0	A
104	Chappals & Sandals made exclusively of plastic, or Ethyl Vinyl Acetate [w.e.f. 01/04/07 ]	4	C
105	Chanachur, bhujia, dalmoot, fried potato chips & salted peanuts [w.e.f. 1/7/05]	4	C
106	Charts	0	A
107	Chassis of all types of Vehicle	13.5	CA
108	Chemicals Specified in Schedule C	4	C
109	Chemicals not specified elsewhere in any Schedule	13.5	CA
110	Chewing Gum.	13.5	CA
110a	Chewing tobacco and pan masala of all types when sold in packaged condition [ w.e.f 01/09/11]	20	D
111	Cigar, cheroot and Cigarette [w.e.f 01/09/11]	20	D
112	Cigarette Case & Lighter	13.5	CA
113	Cinchona, alkaloids and their salts [w.e.f. 01/07/05]	4	C
114	Cinematographic Equipments & Parts, Comps. (+ Camera, Projector etc.)	13.5	CA
115	Clay including fireclay,[fine china clay and ball clay [w.e.f. 01/05/05]	4	C
115a	Clamps ,Casing of bearing and rolling elements (w.e.f.01.04.10)	4	C
116	Clock, Time Piece, Watch of all types and Parts thereof and watch strap	13.5	CA
117	Coal	4	C
118	Coal Tar.	4	C
119	Coal tar pitch [w.e.f. 01/07/05]	4	C
120	Coconut fibre	0	A
121	Coffee beans, Cocoa pod and Chicory	4	C
122	Coir & Coir Products ( # Coir mattresses ).	4	C

## Directorate of Commercial Taxes

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
123	Coir mattresses	13.5	CA
124	Coke.	4	C
125	Colostomy including face plate and water dialysis bag, urobag, [water seal drainage bag w.e.f. 01/07/05]	4	C
126	Combs ( # Jessore cheruni )	4	C
127	Compact Disc(CD & DVD) - Blank	4	C
128	Component, Accs. of Air Circulator	13.5	CA
129	Component, Accs. of Electric Fan[# the items in serial no:59]	13.5	CA
130	Component, Accs. of Exhaust Fan	13.5	CA
131	Components of Storage Battery # Sp. elsewhere in any Schedule	13.5	CA
132	Computerised Attendance Recording System	13.5	CA
133	Computer Software.	4	C
134	Computer(+C.P.U., Peripherals)& Parts, Accs., Components	4	C
135	Concrete Pole, Hamilton Pole	4	C
136	Condoms and Contraceptives	0	A
137	Cooked Food served in/or supplied from A.C. Hotel, Club etc.	13.5	CA
138	Cooked Food served in/or supplied from non A.C. Hotel etc.	13.5	CA
139	Cooking Range.	13.5	CA
140	Copper clad sheets	4	C
141	Copper ores & concentrates	4	C
142	Copra(# Tender Coconut).	4	C
143	Corks & stoppers [w.e.f. 1/2/06]	4	C
144	Cosmetics.	13.5	CA
144a	Costume jewellery and fashion jewellery [ w.e.f 1/9/11]	4	C P-I
145	Cotton	4	C
146	Cotton Waste	4	C
147	Cotton Yarn (Except Cotton Yarn in hank)	4	C
148	Cotton and silk yarn in hank	0	A
149	Cough Lozenge.	4	C
150	Cranes & its spare parts	13.5	CA
151	Cream, Paste, Ointment Containing Medicinal substances like Boroline etc	13.5	CA
152	Crockery	13.5	CA
153	Crucibles	4	C
154	Crude Oil.	4	C
155	Cups and glasses of paper and plastics	4	C
156	Curd, Lussi, Butter Milk, Separated Milk & [Chhana w.e.f. 1/2/06]	0	A
157	Curd Maker.	13.5	CA
158	Cured, Frozen Crab in sealed container, poly pack.	13.5	CA
159	Cured, Frozen Fish in sealed container, poly pack.	13.5	CA
160	Cured, Frozen Meat in sealed container, poly pack.	13.5	CA



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SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
161	Cured, Frozen Prawn, Lobster & Shrimp in sealed container, polypack.	13.5	CA
162	Cutlery.	13.5	CA
163	Cut-outs (fuse unit)	4	C
164	Cycle-Rickshaw and Parts, Accs., Comps. thereof.	4	C
165	Date (Khejur)	4	C
166	Dal Stirrer	0	A
167	Declared goods	4	C
168	Deep Fat Frier.	13.5	CA
169	DEPB License	0	A
170	Deoiled cake, Deoiled rice- bran [w.e.f 01/04/07]	0	A
171	Denatured spirit	4	C
172	Dextrose Monohydrate, Powder for Food Drink having D.M.	13.5	CA
173	Digital Versatile Disc (DVD)	4	C
174	Digestive preparations	4	C
175	Digital still image Video Camera [w.e.f 01/11/06]	13.5	CA
176	Dictaphones, Electro-Magnetic Recording Tape (#Cassette Tape)	13.5	CA
177	Dish Antennae	4	C
178	Dish Washer.	13.5	CA
179	Dolomite.	4	C
180a	Door & Window made of Plastic	13.5	CA
180b	Doors & Windows (Wooden)	13.5	CA
180c	Door & Window frame	13.5	CA
181	Door Locks, Padlocks	13.5	CA
182	Dried fish commonly known as shuntki maachh	0	A
183	Dry Flower	0	A
184	Drinking Water in sealed container or polypack. (# Mineral Water)	13.5	CA
185	Drugs & Medicines		
	- General Rate	4	C
	- Rate on M.R.P. inclusive of tax [w.e.f. 1/8/06]	3.84	C
	- Rate on M.R.P. exclusive of tax [w.e.f. 1/8/06]	4	C
186	Dry Cell, Dry Cell Battery	13.5	CA
187	Dry Fruit [w.e.f. 01/11/06]	4	C
188	Dyes (Other than Paints)	13.5	CA
189	Earth Moving Machineries	4	C
190	Earth spike, stay set	4	C
191	Edible oils other than coconut oil	4	C
192	Elastic fabric tape [w.e.f. 1/8/06]	0	A
193	Electric Calling Bell, Buzzer and Musical Bell	13.5	CA
194	Electric Chimney	13.5	CA
195	Electric Fan, Exhaust Fan, Air Circulators.	13.5	CA

## Directorate of Commercial Taxes

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
196	Electric Hair Drier	13.5	CA
197	Electric Hair Remover	13.5	CA
198	Electric Iron	13.5	CA
199	Electric Kettle.	13.5	CA
200	Electric Knife.	13.5	CA
201	Electric Round Oven.	13.5	CA
202	Electrical Appliances (#Specified elsewhere).	13.5	CA
203	Electrical Bulbs (G.L.S.Lamps).	13.5	CA
204	Electrodes and electrical insulators	4	C
205	Electrical Goods Specified in Schedule C	4	C
205a	Other Electrical Goods except specified elsewhere	13.5	CA
206	Electrical switches, switch boards, control panels, SMPS	4	C
207	Electrical Meters, Ammeters, Volt Meters.	4	C
208	Electric Toaster	13.5	CA
209	Electronic fuses, switches	4	C
210	Electronic Appliances (# Specified elsewhere)	13.5	CA
211	Electronic Comp., such as diode, resistor, capacitor, potentiometer, connector, variable capacitor, (# specified elsewhere)	4	C
212	Electronic Device used in any addressable system including Set Top Box	13.5	CA
213	Electronic Music System + Comp, Parts such as Amplifier etc.	13.5	CA
214	Electronic Private Automatic Branch Exchange (E.P.A.B.X.) + Parts, Comps., Access.	4	C
215	Electronic Sales Register	13.5	CA
216	Electronic Toy(+ Video Games, Electronic Game, Game Kit).	13.5	CA
217	Embroidery and Zari Articles [ w.e.f. 1/4/07]	0	A
217a	Embroidery making machine, whether computerized or not (w.e.f.01.04.10)	4	C
218	Enamelled spittoons, urinals, bed pans	13.5	CA
219	Engineering Goods (#Specified in Schedule C)	13.5	CA
220	EXIM Scrip, Rep, License & Special Import license	4	C
221	Explosives & Detonators	13.5	CA
222	Fancy Leather Goods (Brief-Case, Attache-Case).	13.5	CA
223	Fancy Leather Goods (Vanity-Bag, Hand-Bag).	13.5	CA
224	Fax Machine	4	C
225	Feeding bottles and nipples	4	C
226	Felt, Asphalt felt, roofing felt, water proof felt, polymeric felt & plastic felt	4	C
227	Ferro Alloys and Super Alloys	4	C
228	Fertilizers (+ Basic Slag)		
	- General Rate	4	C
	- Rate on M.R.P. inclusive of tax [w.e.f. 1/8/06]	3.84	C
	- Rate on M.R.P. exclusive of tax [w.e.f. 1/8/06]	4	C

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SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
229	Fibre Glass.	13.5	CA
230	Flexible plain films	4	C
231	Film (#Specified elsewhere ).	13.5	CA
232	Fire Bricks.	4	C
233	Fire Fighting Equipments.	13.5	CA
234	Fire Works.	13.5	CA
235	Firewood excluding casurina and eucalyptus timber	0	A
236	Fishing boat	4	C
237	Fishnet fabrics	0	A
238	Fishing hook	0	A
239	Flavouring essences and synthetic essential oil	4	C
240	Floor and Wall Tiles of all varieties	13.5	CA
241	Flooring & Wall Stone	13.5	CA
242	Flower seed, that is to say seed for growing flower plant	0	A
243	Fluorescent Tubes (+ Fittings).	13.5	CA
243a	Flush doors of wood (w.e.f.01.04.10)	4	C
244	Fly Ash	4	C
245	Fodder seed, green manure seed and grass seed	0	A
246	Food Colours	13.5	CA
247	Food Drinks-all varieties# Powdered, Condensed Milk.	13.5	CA
248	Food made from Soyabean- Soyafood	13.5	CA
249	Food Processor.	13.5	CA
250	Football & table tennis ball	4	C
251	Footwear upto Rs. 750/- per pair	4	C
	Footwear above Rs. 750/- per pair	13.5	CA
252	Fork-Lift Truck, Wheel Loader, Payloader.	13.5	CA
253	Franking Machines, Address-Printing Machine	13.5	CA
254	Freight containers	4	C
255	Fried grams	4	C
256	Fruit jam, jelly, pickle, fruit sqash, fruit paste, fruit drink & fruit juice	4	C
257	Fungicide	4	C
258	Fur, Articles made of Fur.	13.5	CA
259	Furnace & Parts thereof.	4	C
260	Furnace Oil. [w.e.f 01/11/06]	4	C
261	Furniture (Upholstered)	13.5	CA
262	Furniture, Almirahs & Safes of Aluminium.	13.5	CA
263	Furniture, Almirahs, & Safes of Stainless Steel, Iron & Steel	13.5	CA
263a	Fuel made from solid waste procured from any local self-government Or from any person on its behalf (w.e.f.01.04.10)	0	A
264	Garments, Goods & made-ups of khaddar or khadi	0	A
265	Gas Mantle.	4	C
266	Gas Oven (+ Parts)	13.5	CA

## Directorate of Commercial Taxes

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
267a	Gases if used as fuel ( # LPG)	4	C
267b	Gases for other use	13.5	CA
267c	Hydrogen gas, Rare gases	4	C
268	Generator, Generating Set (+ Spare Parts, Comp. Accessories)	4	C Part-I
268a	Generator of all types & diesel engine pump set , when in commercial use [ w.e.f 1/9/11]	13.5	CA
269	Geometry boxes	4	C
270	Germicide.	4	C
271	Ghee [w.e.f. 1/8/06]	4	C
272	G.I.Pin	4	C
273	Glass Wool	4	C
274	Glass Bottles, Glass Ampoules, Vials.	4	C
275	Glass chimney other than chimney for use in gas light and Petromax light [w.e.f 01/11/06 ]	0	A
276	Glass Tumbler	13.5	CA
277	Glass Wares (#Specified elsewhere)	13.5	CA
278	Globes	0	A
279	Gloves (+ Rubber gloves)	4	C
280	Gold & Silver Filigree(Gold & Silver Utensils).	1	B
281	Gold & Silver Ornament-set with Stone / Material or not.	1	B
282	Gold.	1	B
283	Goods sold to ordnance factories, Govt. of India Sp. in Schedule C	4	C
284	Gramophone(+ Component), Record (# Amplifier, Loud speaker and parts)	13.5	CA
285	Grit	4	C
286	Groundnut.	4	C
287	Gum [w.e.f. 1/8/06]	4	C
288	Gur, Jaggery and Edible variety of Rab	0	A
289	Gymnasium Apparatus.	13.5	CA
290	Gypsum-all forms and description [# gypsum board & plaster of paris w.e.f. 1/2/06]	4	C
291	Hair Cream, Hair Dye, Hair Tonic, Hair Conditioner, Hair Lotion.	13.5	CA
292	Hair Oil (+ Coconut Oil in packed container) perfumed or not.	13.5	CA
293	Handicrafts (+ Jessore cheruni) made of brass & bell metal	0	A
293a	Handicrafts made of sola or solapith	0	A
293b	Other handicrafts # those specified elsewhere in any Schedule	0	A
294	Handlooms & Handloom fabrics (made or manufactured in India)	0	A
295	Hand-made soap (indigenous)	0	A
296	Hand-made sanitary pan, hand-made water seal trap and hand-made squatting plate	13.5	CA

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SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
297	Hand Pump, hand pump parts and fittings [ w.e.f 1/9/11 ]	4	C P-I
298	Hoists, Chain pulley blocks, spare parts, components and accessories thereof	4	C
299	Other Hardware Goods	13.5	CA
300	Havan samagri [w.e.f. 1/8/06]	0	A
301	Harvesters, Tractors, Threshers and attachments and parts	4	C
302	Hawai Chappal and parts & components thereof	4	C
303	Health Drinks	13.5	CA
304	Hearing aid	13.5	CA
304	Hearing aid [ w.e.f 1/9/11]	0	A
305	Helmets	13.5	CA
306	Herb, Bark, Dry Plant and Dry Root	4	C
306a	Dry flowers and other parts of dried plants, other than those specified Elsewhere in this schedule or in any other schedule (w.e.f.01.04.2010)	0	A
307	Hessian and jute cloth	4	C
308	Hides & Skin.	4	C
309	Hollow Polyester Fibre	4	C
310	Honey	4	C
311	Hose of all varieties and description + end fittings	4	C
312	Hosiery Goods of all varieties and description	4	C
313	Hosiery yarn	0	A
314	Household articles made of brass or bell metal	0	A
315	Human Blood and all its components [w.e.f. 1/5/05]	0	A
316	Hurricane lantern, kerosene lamp, and accessories components thereof [w.e.f. 1/4/07]	0	A
317	Husk and Bran of Cereals (# Wheat Bran, Rice Bran )	4	C
318	Hypodermic Syringe, Hypodermic Needle, Cadgut and Suture.	4	C
319	Ice	4	C
320	Ice-Cream of all varieties (+ Ice-Candy, Frozen Dessert).	13.5	CA
321	Idols made of clay	0	A
322	Imitation Jewellery[# bangles]	4	C
323	Incandescent Lamp.	13.5	CA
324	Incense Stick (Dhupkathi/ Agarbati) [w.e.f. 1/8/06]	0	A
325	Indigenous handmade nuggets, commonly known as bori	0	A
326	Industrial Cables (high voltage cables, XLPE cables, jelly filled cables, optical fibres)	4	C
327	Industrial Leather Gloves	4	C
328	Industrial motor starter	4	C
329	Information technology products (# specified elsewhere)	4	C
330	Inframatic.	13.5	CA
331	Infraphil.	13.5	CA
332	Insecticide, Herbicide(+ Weedicide)etc #Bleaching Powder.	4	C

## Directorate of Commercial Taxes

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
333a	Insulating Papers & Boards, Insulating fabric tapes and sheets	4	C
333b	Insulators, insulating materials - Electrical	4	C
333c	Other Insulators (+ Insulating Materials)	13.5	CA
334	Inverters.	13.5	CA
335	Iron & Steel Product (# Furniture, Safe, Almirah and Declared Goods).	13.5	CA
336	Iron & Steel Scrap.	4	C
337	Iron & Steel(Declared Goods).	4	C
338	Iron & Steel Tube and Tube fittings	4	C
339	Isabgul [w.e.f. 1/8/06]	4	C
340	Isolators	4	C
341	Juicer.	13.5	CA
342	Jute sacks and Jute bags	4	C
343	Jute batching oil	4	C
344	Jute Caddies.	13.5	CA
345	Jute Carpets.	13.5	CA
346	Jute twine	4	C
347	Jute Goods (#Specified elsewhere)	13.5	CA
348	Kattha	4	C
349	Kerosene Oil (Sold other than through P.D.S.)	13.5	CA
350	Kerosene Oil (Sold through P.D.S.) ----- from 01.09.2010 ----- for 01.04.2010 to 31.08.2010	0 4	A C
351	Kerosene Stove (w.e.f. 1.4.08)	4	C
352	Khandsari	4	C
353	Khoa	0	A
354	Kismis (Raisin).[w.e.f 1/4/07]	4	C
355	Kit Bags (#Fancy Leather Goods)	13.5	CA
356	Kite	0	A
356a	Kite sticks [w.e.f. 1/4/12]	4	C-Part-1
357	Knitting wool	4	C
358	Lac and shellac [w.e.f. 1/8/06]	0	A
359	Laminated Board / Sheet.	13.5	CA
360	Laminated Hessian Bag	4	C
361	Lamp Shade, Lamp Shade Holder + (Bracket, Chandelier)	13.5	CA
362	Lussi	0	A
363	Lead in all its forms (# Specified elsewhere)	4	C
364	Lead pencil	4	C
365	Leather Goods(General)# Fancy Leather Goods.	13.5	CA
366	Leather, Batten, Particle Board.	13.5	CA
367	Letter pad	4	C
368	Life saving drugs	4	C
369	Life saving diving equipments [w.e.f. 1/7/05]	4	C
370	Lifts(Op. by Electricity/Steam)(+ Accs., Component).	13.5	CA

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SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
371	Lightning arrestors	4	C
372	Lignite	4	C
373	Lime, Lime Stone	4	C
374	Linoleum.	13.5	CA
375	Linseed.	4	C
376	Locomotive Engines (all varieties)	4	C
377	Lozenge (with/without Brand Name)of all varieties [w.e.f 01/04/07]	4	C
378	L.P.C., L.P.E(Liquid product of Cellulose, Earthen waste) (Fuel)	4	C
379	L.P. G (Liquefied Petroleum Gas)*		
	(A) in case used for domestic purpose [w.e.f. 25/06/2011]	0	A
	(A1) in case used for industrial purpose [w.e.f. 1.4.07]		
	– Rate on M.R.P. inclusive of tax	3.84	C
	– Rate on M.R.P. exclusive of tax	4	C
	(B) in case used for other purposes [w.e.f. 2/11/2011]		
	– Rate on M.R.P. inclusive of tax	11.89	CA
	– Rate on M.R.P. exclusive of tax	13.5	CA
380	Lubricants		
	– General Rate	13.5	CA
	– Rate on M.R.P. inclusive of tax [w.e.f. 2/11/2011]	11.89	CA
	– Rate on M.R.P. exclusive of tax [w.e.f. 2/11/2011]	13.5	CA
381	Machine parts Specified in Schedule C	4	C
382	Magnesium Carbonate.	4	C
383a	Magnets used as I.T. product	4	C
383b	Other Magnets	13.5	CA
384	Maize	0	A
385	Maize products like maize starch, glucose, maize gluten, maize germ and oil	4	C
386	Maps	0	A
387	Marble, Granite, Black Stone and other Natural Stone	13.5	CA
388	Margarine	13.5	CA
389	Master batches	4	C
390	Mathematical instrument box, any device or tool of the combination of rubber, compass & protractor and map	4	C
391	Meat, fish, prawn when not cured or frozen, eggs & livestock and animal hair	0	A
392	Medical Equipments and Devices	4	C
393	Metal labels & metal stickers [w.e.f. 1/7/05]	4	C
394	Metal Containers(# Specified elsewhere).	4	C
395	Methylated Spirit.	4	C
396	Micro-Cellular Sheet, Banawar Sheet.	4	C
397	Microphones, Headphones, Earphones	4	C
398	Microprocessor Chips, Integrated Circuit, & Printed Circuit Board.	4	C
399	Microwave Oven.	13.5	CA

## Directorate of Commercial Taxes

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
400	Milk (Powdered)(Skimmed milk powder, Dairy whitener & UHT milk)	4	C
401	Milk Product of all varieties and description (other than Curd, Lassi, butter milk and separated milk and cheese)	13.5	CA
402	Mineral Oils # Specified elsewhere	13.5	CA
403	Minerals (#Sp. elsewhere.)	4	C
404	Mineral Turpentine Oil	13.5	CA
405	Mineral Water		
	– General Rate	13.5	CA
	– Rate on M.R.P. inclusive of tax [w.e.f. 2/11/2011]	11.89	CA
	– Rate on M.R.P. exclusive of tax [w.e.f. 2/11/2011]	13.5	CA
406	Modem	4	C
407	Molasses	13.5	CA
408	Mosquito net fabrics and mosquito net both imported from outside India (w.e.f. 1/9/2011)	4	C Part-1
409a	Motor operated electrically (+ Spare Parts, Components & Accessories)	4	C
409b	Motor not operated Electrically (+ Parts, Components & Accessories)	4	C
410a	Motor Car.	13.5	CA
410b	Pre-used Motor car	4	C
410c	Motor car whose price exceeds Rs. 10 lakh (w.e.f. 01.04.2012)	14.5	D
411	Motor Cycle, Moped, Scooter, Motorette, Motor Cycle Combination.	13.5	CA
412	Moulded Furniture made of Fibre Glass	13.5	CA
413	Moulded Furniture made of P.V.C., Plastic, Synthetic Substances.	13.5	CA
414a	Musical Instruments (# indigenous hand-made)	13.5	CA
414b	Indigenous hand-made Musical Instruments	0	A
415	Mustard Oil, Rape Oil & mixture thereof	4	C
416	Mustard Seed, Rape Seed.	4	C
417	Napa slabs and shahabad stones	4	C
418	Naphtha	4	C
419	Narcotics	13.5	CA
420	Newars	4	C
421	Newspaper	0	A
422	Newsprint	4	C
423	Non-Alcoholic Beverage in sealed container (# Sp. elsewhere)	13.5	CA
424	Non-Edible Rice Bran Oil	13.5	CA
425	Non-Ferrous Metal Alloy(+ Scrap)#Sp. elsewhere.	4	C
426	Non-Ferrous Metal (+Scrap)#Sp. elsewhere.	4	C



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SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
427	Non-Ferrous metal casting	4	C
428	Non-fruit Syrup in sealed container or poly pack	13.5	CA
429	Non-woven fabric, socks and bags made from such fabric	4	C
430	Noodle, Vermicelli, Macaroni (+ Spaghetti), Cornflakes	13.5	CA
431	Nut, bolt, screw and fastener	4	C
432	Nut Powder.	13.5	CA
433	Office Machine and Apparatuses (+ Tabulating, Dupli., Cash Register etc) & Parts thereof # Sp. elsewhere.	13.5	CA
434a	Oil Cake [w.e.f. 1/8/06]	0	A
434b	Oil Seed(# Mustard, Rape, Linseed).	4	C
435	Oil-Groundnut, Soya bean, Sunflower, Til and any other Vegetable Oil (# Sp. elsewhere) (Edible)	4	C
436	Optical fibre cables	4	C
437	Ores (# specified elsewhere)	4	C
438	Oscilloscopes, spectrum analysers,& other instruments and apparatus for measuring or checking electrical quantities, for measuring and detecting different(alpha, beta, gamma etc.) ionizing radiations	4	C
439	Other Agricultural Machinery & Parts except those mentioned elsewhere	4	C
440	Overhead Electric transmission line materials	4	C
441	Oxygen (Medicinal grade)	13.5	CA
442a	Packaging Material (+ Cans and Containers) - made of Plastic.	4	C
442b	Packing Material (# Specified elsewhere)	13.5	CA
443	Paddy, rice, wheat, pulses, flour, atta, maida, suji, besan and [sattu w.e.f. 1/5/05]	0	A
444	Paddy seed and Wheat seed	0	A
445	Pagers, that is to say, radio pagers	4	C
446	Paintings	0	A
447	Paints of all kinds(whether ready for use or not)	13.5	CA
448	Palm Oil(Refined, Bleached, Deodorised) + Palmolene.	4	C
449	Paneer (w.e.f. 01.04.12)	4	C
450	Panmasla	13.5	CA
451	Papad commonly known as papar	0	A
452	Paper Box, Packing Box	4	C
453	Paper, Coated Paper, Carbon Paper, paper used for computer printing	4	C
453a	Plates made from paper (w.e.f. 1/9/2011)	4	C
454	Paraffin wax (+ Slack wax, standard wax)(#food grade standard)	4	C
455	Parts of rail engines, coaches, wagons and freight containers	4	C
456	Parts, Accs. of Air Conditioner[w.e.f.1/4/07]	4	C
457	Parts, Accs. of Arms	13.5	CA
458	Parts, Accs. of Franking , Address Printing, Tele printer & Auxiliary Machine.	13.5	CA

## Directorate of Commercial Taxes

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
459	Parts, Accs. of Heavy Earth Moving Machinery	4	C
460	Parts, Accs. of Medical Diagnostic Equipments	13.5	CA
461	Accs. of Motor Car	13.5	CA
462	Accs. of Motor Scooter, Cycle Motorised Rickshaw	13.5	CA
463	Parts of Motor Vehicle ( w.e.f 01.04.2007)	4	C
464	Parts, Accs. of Radio (+ Transistor, Gramophone)	13.5	CA
465	Parts, Accs. of sewing machine	4	C
466	Parts, Accs. of Sound Transmitting Equipment	13.5	CA
467	Parts, Accs. of Tape Recorder, Player & Dictaphone	13.5	CA
468	Parts, Accs. of Tractor	4	C
469	Parts, Accs. of TV Monitor	13.5	CA
470	Parts, Accs. of TV Set.	13.5	CA
471	Parts, Accs. of V.C.P.	13.5	CA
472	Parts, Accs. of V.C.R.	13.5	CA
473	Parts, Accs., Components of Air Conditioner[w.e.f. 1/4/07]	4	C
474	Particle board and similar board of wood on other ligneous materials, Whether or not agglomerated with resin or other binding substances (w.e.f.01.04.10)	4	C
475	Parts of zipper	4	C
476	Paste of Onion, Ginger, Garlic & similar other Paste	13.5	CA
477	Patches, Strips, solution etc. for repairing tyres, tubes of bi & tri-cycle and cycle rickshaw	13.5	CA
478	Pen of all varieties and descriptions and refill, cartridges & nozzles thereof and writing ink & parts thereof (w.e.f. 1/9/2011)	4	C
479	Perambulator, Push Chair for Babies(+ Parts).	13.5	CA
480	Perfumes, Depilatories.	13.5	CA
481	Perforated metal jail , that is to say , perforated metal net (w.e.f.01.04.10)	4	C
482	Pesticide	4	C
483	Petromax and its accessories and components[w.e.f. 1/5/05]	4	C
484	Photographic Equipments, Cameras, Enlargers & Parts., Accs., Comp.	13.5	CA
485	Photographic Films.	13.5	CA
486	Photographic Paper	13.5	CA
487	Photographic Plate	13.5	CA
488	Pigments	4	C
489	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes, and fittings thereof [w.e.f. 1/5/05]	4	C
490	Plant and Machineries( +Parts, Comp., Accs.) # Specified elsewhere.	4	C
491	Plant Growth Promoters[w.e.f. 1/4/07]	0	A
492	Plant Growth regulators, Bio-fertilizers and Micro nutrients [w.e.f.1/4/07]	0	A

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SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
493	Plastic Goods (#Specified elsewhere)	13.5	CA
494	Plastic Granule, Plastic Powder.	4	C
495	Plastic made packing materials and containers and their stoppers, lids and caps of plastic (# Insulated wares)	4	C
495a	Plates made from plastic (w.e.f. 1/9/2011)	4	C
496	Plastic packets	4	C
497	Platinum, platinum articles including platinum ornaments	1	B
498	Playing Cards.	13.5	CA
499	Ply Wood [ w.e.f 01/04/07] and block board of wood (w.e.f.01.04.10)	4	C
500	Pollution Control Equipment.	13.5	CA
501	Polythene bags	4	C
502	Poppy Seed (Posta).	4	C
503	Porridge and cottage cheese	4	C
504	Poultry Feed and Cattle feed	0	A
505	PP or HDPE cloth	4	C
506	PP or HDPE sacks and bags	4	C
507	Precast concrete (PCC) pole	4	C
508	Pre-Cast R.C.C. Building Material (#Factory made)	13.5	CA
509	Pre-Cast R.C.C. Building Material (Factory made)	13.5	CA
510	Precious Stone(+ Pearl-Real, Artf., Cultured)	1	B
511	Pre recorded cassette	4	C
512	Prepared unrecorded media for sound recording or similar recording of other phenomena	4	C
513	Preserved food # Specified elsewhere	13.5	CA
514	Pressure Cooker, Pressure Pan (Aluminium)	4	C
515	Printed Material(+ Diary, Calendar, [letter pad w.e.f.1/7/05])	4	C
516	Printing Ink (# Toner & Cartridges)	4	C
517	Processed meat, poultry and fish	4	C
518	Processed or preserved vegetables and fruits (+ wet dates) (# dry fruit)	4	C
519	Processed Food(Air-tight pack)with Brand Name (#Sp. elsewhere)	13.5	CA
520	Products like pit loom, frame loom, paddle driven semi automatic loom, wrapping drum and bobbin, used in production of Khaddar or Khadi under village industries Board Act,1959	0	A
521	Pulp of bamboo, wood & paper	4	C
522	Pulp of other fibrous cellulosic materials	13.5	CA
523	Pulp of others	13.5	CA
524	Pump operated with or without motor and parts & accessories	4	C
525	Pure silk yarn	4	C
526	PVC tapes [w.e.f. 1/7/05]	4	C

## Directorate of Commercial Taxes

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
527	Radio (+ Radio-Gramophones, Transistor Radio)	13.5	CA
528	Rhodium (w.e.f. 01.04.2010)	1	B
529	Rail Coaches engines wagons & parts thereof and [rail coach fans w.e.f. 1/2/06]	4	C
530	Railway signal, signaling equipments & parts thereof [w.e.f. 1/7/05]	4	C
531	Railway switches, crossings, fish-plates, [PCS w.e.f. 1/2/06] etc.	4	C
532	Railway track materials and fitting thereof Sp. in Schedule C	4	C
533	Raincoat	4	C
534	Rab (Edible & Non edible)	0	A
535	Raw Cinematographic Films.	13.5	CA
536	Raw Rubber.	4	C
537	Raw silk imported from outside India (w.e.f. 1/9/2011)	4	C
538	Raw Wool.	0	A
539	Readymade Garment (#Hosiery Goods, Garment of Khadi, (#Sp. elsewhere)[ Value exceeding Rs. 50/- per piece] (w.e.f.1/4/07)	4	C
540	Rectified Spirit.	13.5	CA
541	Refractory Bricks.	4	C
542	Reducer [ w.e.f. 1/11/06 ]	4	C
543	Refractory monolithic	4	C
544	Refrigerant in any form	4	C
545	Refrigerator.	13.5	CA
546	Residual Liquefied Hydrogen Gas (+ Other Gases used as Fuel) # LPG	4	C
547	Registers # Account books	13.5	CA
548	Renewable Energy devices and spare parts	4	C
549	Resin	4	C
550	Rice	0	A
551a	Rice Bran (w.e.f. 01.03.2010)	0	A
551b	Rice Bran Oil (Edible)	4	C
552	Rice Cooker.	13.5	CA
553	Rolling Shutters	13.5	CA
554	Rope of all kinds	4	C
555a	Roofing Tile(# Earthen).	13.5	CA
555b	Roofing Tile(Earthen).	4	C
556	Router	13.5	CA
557	Roti Maker	13.5	CA
558	Rubber Goods (# Rubber gloves)	13.5	CA
559	Rubber gloves	4	C
560	Rubberised Cloth -made in India.	4	C
561	Rubberised Sheller of capacity upto one Metric Ton per hour.	13.5	CA
562	Sabai grass and all articles made thereof	0	A

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SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
563	Saccharin.	13.5	CA
564	Safety pin [w.e.f. 1/7/05]	4	C
565	Safety Matches	4	C
566	Salt	0	A
567	Salted cooked food made wholly or principally of flour, atta, suji & bason, locally known as nonta khabar that is to say, singara, nimki, kachuri, khasta kachuri, luchi, radhaballavi and dalpuri	0	A
568	Sand, Stone chips [ w.e.f. 1/4/ 07]	4	C
569	Sandalwood	13.5	CA
570	Sandalwood Oil.	13.5	CA
571a	Sanitary Ware & Fitting made of PVC	13.5	CA
571b	Sanitary Ware, Fitting (#Made of P.V.C., Plastic, other Synth. Subs.)	13.5	CA
572	Sattu [w.e.f. 1/5/05]	0	A
573	Sawn or Sized Timber [w.e.f. 1/8/06]	4	C
574	Scaffolding Pipes [ w.e.f.1/11/06 ]	4	C
575	Scientific Equipments like optical instruments, electrical instruments, scientific balance, acoustic instruments and mechanical instruments.	13.5	CA
576	Scrap of battery	4	C
577	Scrap of plastic, glass, metals & [broken glass w.e.f. 1/7/05]	4	C
578	Seats whether convertible to bed or not	13.5	CA
579	Seeds (# specified elsewhere)	0	A
580	Seeds of fish, prawn and shrimp	0	A
581	Semen (+ frozen semen)	0	A
582	Sewing Machines and its parts, accessories	4	C
583	Sewing Thread	4	C
584	Shaving Set, Safety Razor, Razor Blade, Razor Cartridge, Shaving Brush	13.5	CA
585	Sheets of Glass	13.5	CA
586	Sheets of Plastic	4	C
587	Sheets of polyurethane foam	4	C
588	Ship, Tug, Floating Docks, Cranes, Dredgers, Barges	4	C
589	Shoe Polish (+ Shoe Wax, Cream, Whitener).	13.5	CA
590	Silicon Carbide.	13.5	CA
591a	Silk Cloth manufactured / made in India[ w.e.f. 1/11/06]	0	A
591b	Silk Cloth not manufactured / made in India	4	C
592	Silk fabrics [ w.e.f. 1/11/06 ]	0	A
593	Silk worm laying, cocoon and Raw silk	0	A
594	Silk yarn in hank	0	A
595	Silver.	1	B
596	Slate & slate pencil	0	A

## Directorate of Commercial Taxes

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
597	Soap ( # specified elsewhere)	13.5	CA
598	Soap other than soap manufactured, made or processed in a factory	13.5	CA
599	Soda Water in sealed container.	13.5	CA
600	Soft Drink Powder, Concentrate, Tablet or Crystal	13.5	CA
601	Soft luggage	13.5	CA
602	Solar fans, solar lights, solar pumps and solar lanterns which run on electricity generated by photovoltaic devices [w.e.f. 1/7/05]	4	C
603	Solar thermal device, solar photovoltaic device and combination of solar thermal device and solar photovoltaic device and spare parts of all such device [w.e.f. 1/7/05]	4	C
604	Solvent Oils (# Organic Solvent Oils).	4	C
605	Organic solvent oils (w.e.f 1/9/2011)	4	C
606	Soya nuggets or Soya bori	4	C
607	Still image video cameras. [w.e.f. 1/11/06]	13.5	CA
608	Spare parts, Accs., Components of fire arms, weapons & ammunitions sold to Ordnance Factories, Govt. of India [w.e.f. 1/7/05]	4	C
609	Spare parts, Accs., Components of Type Writer	13.5	CA
610	Spectacles(+ Parts, Comps. thereof), [Sunglasses w.e.f. 1/2/06], Contact Lens and Lens Cleaner	4	C
611	Spices of all varieties	4	C
612	Split bamboo	4	C
613	Sponge wood or Sola or Solapith	0	A
614a	Sports Goods other than apparels or footwear	4	C
614b	Other Sports Goods	13.5	CA
615	Stainless Steel sheet	4	C
616	Stainless Steel Ware other than those specified elsewhere	13.5	CA
617	Stamping Ink	13.5	CA
618	Starch & [Starch based glues w.e.f. 1/7/05]	4	C
619	Storage Batteries	13.5	CA
620	Strings for musical instruments [w.e.f. 1/4/10]	0	A
621	Sugar (#Manufactured or made in India) [w.e.f. 1/8/06]	13.5	CA
622	Surgical Dressings	4	C
623	Surgical Instruments	4	C
624	Synthetic Fibre, such as Acrylic Fibre or Polyester Fibre.	4	C
625	Synthetic Rubber.	4	C
626	Tailoring Materials		
	a) Zip or Zip fastener	4	C
	b) Others	13.5	CA
627	Tallow	4	C
628	Tamarind including tamarind seed powder	4	C

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SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
629	Tandoori Oven	13.5	CA
630a	Tangible goods like copyright, patent etc.(# REP license)	4	C
630b	REP license	4	C
631	Tape Recorder, Tape Player (+ Combination of Radio & Tape or more)	13.5	CA
632	Tarpaulin and Canvas [w.e.f. 1/2/06]	4	C
633	Tea.	4	C
634	Telephone, Cordless phone	4	C
635	Telephone Answering Machine.	4	C
636	Tele printer, Auxiliary Machine	13.5	CA
637	Textile Fabrics made or manufactured in India	0	A
638	Textile Fabrics not made or manufactured in India	4	C
639	Thermocol	13.5	CA
640	Thermo wares-made of Plastic	13.5	CA
641	Thinners	13.5	CA
642	Tile frame & Brick frame	0	A
643	Timber (Log, Plank, Veneer and Splint, Rafter, Sleeper, Beam, Pillar, Sawn or sized timber) [w.e.f. 1/8/06]	4	C
644	Toilet Article (Medicated or not).	13.5	CA
645	Tools #Specified elsewhere	4	C
646	Tooth Brush, Tooth Paste(Medicated or not), Tooth-Powder, Mouthwash, Deodorants.	13.5	CA
647	Torch [w.e.f. 1/7/05]	4	C
648	Toy and Doll made of clay	0	A
649	Toys-Electronic	13.5	CA
650	Toys-Others	4	C
651	Tractors	4	C
652	Transformer (+ Power Distribution Transformer & Booster Transformer)	4	C
653	Transmission Towers.	4	C
654	Tri Cycle(+ Parts), accessories and components thereof	4	C
655	Tub made of Synthetic Substances (# Plastic)	13.5	CA
656	Tumbler made of Synthetic Substances (#Plastic, Glass)	13.5	CA
657	TV Monitor.	13.5	CA
658	TV Set	13.5	CA
658a	TV Set whose MRP exceeds Rs. 25000/- (w.e.f. 1/4/2012)	14.5	D
659a	Typewriter - other than electronic typewriter	13.5	CA
659b	Typewriter - Electronic	4	C
660	Tyres & Tubes of Bicycles, Tri-cycles and Cycle Rickshaws	4	C
661	Tyres & Tubes of Tractor (w.e.f. 1/9/2012)	13.5	CA
662	Umbrella (+ Parts, Component) other than Garden Umbrella	4	C
663	Uninterrupted Power Supply (UPS) System and its parts as IT item	4	C

## Directorate of Commercial Taxes

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
664	Unprocessed green leaves of tea	0	A
665	Utensils other than those made of precious metals	4	C
666	Vacuum Cleaners.	13.5	CA
667	Vacuum Flask (+ Refills) & Components, Accs. thereof	13.5	CA
668	Vanaspati - any Trade Name (Dalda, Kusum etc.)		
	i) Made or manufactured in India	4	C
	ii) Not made or manufactured in India	13.5	CA
669	Vapour Lamps (+ Halogen Lamp, Fittings) #Incandescent Bulb.	13.5	CA
670	Varnishes, V. Paint Removers, Stainers.	13.5	CA
671	Vegetable (fresh)	0	A
672	Vegetable Oil including gingili oil & bran oil [# coconut oil w.e.f. 1/2/06]	4	C
673	Vegetable (processed or preserved) sold in sealed container	4	C
674	Vegetable seed	0	A
675	Vehicles	13.5	CA
676	Video Casette Recorder, Player.	13.5	CA
677	Video Compact Disk (VCD) Player	13.5	CA
678	Voltage Stabiliser, Regulator, Controller.	13.5	CA
679	Wagon	4	C
680	Washer (w.e.f. 1/9/2011)	4	C Part-1
681	Washing Blue.	13.5	CA
682	Washing Machine	13.5	CA
683	Washing Synthetic Detergent in any form	13.5	CA
684	Waste Paper	4	C
685	Watches whose MRP is upto Rs. 15000/-(w.e.f. 1/4/2012)	13.5	CA
685a	Watches whose MRP exceeds Rs. 15000/-(w.e.f. 1/4/2012)	14.5	D
686	Water Cooler	13.5	CA
687	Water Filters (not operated by power and chemical)	13.5	CA
688	Water Heater + Immersion Heater	13.5	CA
689	Water proofing compounds# specified in schedule C	13.5	CA
690	Water Purifier(operated by power)	13.5	CA
691	Water tank and storage tank of all varieties and descriptions	13.5	CA
692	Weaning Food with trade name(cerelac , nestam , etc.)	13.5	CA
693	Weighing Scale & Weighing Machine and(parts thereof w.e.f.01.07.05)	4	C
694	Weights of all kinds (w.e.f.01.07.05)	4	C
695	Wheat	0	A
696	Wheat bran	0	A
697	Wheat product (flour, atta, maida, suji, besan)	0	A
698	Wheel Chair (w.e.f. 1/9/2011)	4	C Part-1
699	Whitener	13.5	CA
700	Wig, false beards, eyebrows, eyelashes,	13.5	CA
701	Wire net, Wire netting and stranted wire	4	C



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SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
702	Wooden Boxes (w.e.f. 1/4/2012)	4	C Part-1
703	Wooden crates (Tea chest w.e.f.01.07.05)	4	C
704	Wooden floor board for wall and ceiling	13.5	CA
705	Wooden furniture	13.5	CA
706	Writing instruments other than nib, colour boxes, crayons, erasers, And pencil sharpeners	4	C
707	Nib, colour boxes, crayons, erasers, And pencil sharpeners	4	C
708	X-ray film, other Diagnostic Films	4	C
709	Xerox and Photostat copier	13.5	CA
710	Yarn (coir Yarn)	4	C
711	Yarn - cotton yarn (# cotton yarn in hank) and all non cotton yarn (# Sp. elsewhere)	4	C
712	Yeast (w.e.f. 1/4/2008)	4	C
713	Zari (w.e.f.01.04.07)	0	A
714	Zink in all its forms (ingots, slabs, bars, rods, scrap)	4	C
715	Zipper or zip fasteners and (parts thereof w.e.f.01.07.05)	4	C
716	Other Taxable goods	13.5	CA

\* Cess on LPG (Commercial & Industrial usage only) - Re. 1 per kg.

**Rates marked as 13.5 % is effective from 15.11.2010.**

### (b) Commodity-wise Rate of Tax under WBST Act, 1994 (as on 01/09/2011)

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	2	3	4
1	Country Liquor		
	– General Rate	20	VIII
	– Rate on MRP	15	VIII
2	Diesel [w.e.f. 01.07.08]	17	IV
3	Foreign Liquor		
	– General Rate [ w.e.f. 01.09.11 ] u/s 17(1)(g)	50	VIII
	– Rate on M.R.P. [ w.e.f. 01.09.11 ] u/s 22 D	27	VIII
4	Motor Spirit Aviation Gasoline	20	IV
5	Motor Spirit Aviation Turbine Fuel (Fuel of Aircraft)	25	IV
6	Motor Spirit of any other kind	25	IV
7	Motor Spirit # Specified elsewhere (F.P. 24.4 Deg. Cels./More)	17	IV
8	Petrol [w.e.f. 01.07.08]	25	IV

\* Cess on Petrol and High Speed Diesel – Rs. 1 / Lit.

# Except , + Including

**30. PROFESSION TAX SCHEDULE**

**The West Bengal State Tax on Professions,  
Trades, Callings and Employments Act, 1979**

THE SCHEDULE  
(See section 3)

**Rates of Profession Tax Payable by Various Classes of Persons**

Serial No.	Class of persons	Rate of tax
1	2	3
1.	Salary and wage earners. Such persons whose monthly salaries or wages are'	
	(i) Rs. 3,000 or less	Nil,
	(ii) Rs. 3,001 or more, but less than Rs. 5,001	Rs. 30 per month,
	(iii) Rs. 5,001 or more, but less than Rs. 6,001	Rs. 40 per month,
	(iv) Rs. 6,001 or more, but less than Rs. 7,001	Rs. 45 per month,
	(v) Rs. 7,001 or more, but less than Rs. 8,001	Rs. 50 per month,
	(vi) Rs. 8,001 or more, but less than Rs. 9,001	Rs. 90 per month,
	(vii) Rs. 9,001 or more, but less than Rs. 15,001	Rs. 110 per month,
	(viii) Rs. 15,001 or more, but less than Rs. 25,001	Rs. 130 per month,
	(ix) Rs. 25,001 or more, but less than Rs. 40,001	Rs. 150 per month,
	(x) Rs. 40,001 and above	Rs. 200 per month.
2.	(a) Legal practitioners including solicitors and notaries public,	
	(b) Medical practitioners including medical consultants and dentists,	
	(bb) Directors (other than those nominated by Government) of companies registered under the companies Act, 1956 (1 of 1956),	
	(c) Technical and professional consultants including architects, engineers, chartered accountants, actuaries, management consultants and tax consultants, where the annual gross income of the persons mentioned above is '	
	(i) Rs.18,000 or less	Nil,
	(ii) Rs.18,001 or more, but less than Rs.24,001	Rs.216 per annum,
	(iii) Rs.24,001 or more, but less than Rs.36,001	Rs.300 per annum,
	(iv) Rs.36,001 or more, but less than Rs.60,001	Rs.360 per annum,

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Serial No.	Class of persons	Rate of tax
1	2	3
	(v) Rs.60,001 or more, but less than Rs.72,001	Rs.480 per annum,
	(vi) Rs.72,001 or more, but less than Rs.84,001	Rs.540 per annum,
	(vii) Rs.84,001 or more, but less than Rs.96,001	Rs.600 per annum,
	(viii) Rs.96,001 or more, but less than Rs.1,08,001	Rs.1,080 per annum,
	(ix) Rs.1,08,001 or more, but less than Rs. 1,80,001	Rs.1,320 per annum,
	(x) Rs.1,80,001 or more, but less than Rs. 3,00,001	Rs.1,560 per annum,
	(xi) Rs.3,00,001 or more, but less than Rs. 4,80,001	Rs.1,800 per annum,
	(xii) Rs. 4,80,001 and above	Rs.2,400 per annum.
3.	Postal agents under the National Small Savings Scheme or Chief agents, principal agents, special agents, insurance agents, and surveyors or loss assessors, registered or licensed under the Insurance Act, 1938 (4 of 1938). Where the annual gross income of the persons mentioned above is ‘	
	(i) Rs.18,000 or less	Nil,
	(ii) Rs.18,001 or more, but less than Rs. 24,001	Rs. 216 per annum,
	(iii) Rs.24,001 or more, but less than Rs. 36,001	Rs. 300 per annum,
	(iv) Rs.36,001 or more, but less than Rs. 60,001	Rs. 360 per annum,
	(v) Rs.60,001 or more, but less than Rs. 72,001	Rs. 480 per annum,
	(vi) Rs.72,001 or more, but less than Rs. 84,001	Rs. 540 per annum,
	(vii) Rs.84,001 or more, but less than Rs. 96,001	Rs. 600 per annum,
	(viii) Rs.96,001 or more, but less than Rs. 1,08,001	Rs. 1,080 per annum,
	(ix) Rs.1,08,001 or more, but less than Rs. 1,80,001	Rs. 1,320 per annum,
	(x) Rs.1,80,001 or more, but less than Rs. 3,00,001	Rs. 1,560 per annum,
	(xi) Rs.3,00,001 or more, but less than Rs. 4,80,001	Rs. 1,800 per annum,
	(xii) Rs.4,80,001 and above	Rs. 2,400 per annum.
	<i>Explanation.</i> -For the purposes of the entries against serial Nos. 2 and 3, "annual gross income", in relation to a person, means the aggregate of the amounts of fee, remuneration, commission or any other charge, by whatever name called, relating to his profession or calling in West Bengal, receivable by him during the immediately preceding year.	
4.	(a) Members of associations recognized under the Forward Contracts (Regulation) Act, 1952 (74 of 1952)	Rs.900 per annum.
	(b) (i) Members of Stock Exchanges recognized under the Securities Contracts (Regulation) Act, 1956 (42 of 1956)	Rs.900 per annum,
	(ii) Remisiers recognized by a Stock Exchange	Rs.400 per annum.

## Directorate of Commercial Taxes

Serial No.	Class of persons	Rate of tax
1	2	3
5.	(a) Estate agents or promoters or brokers or commission agents or <i>del credere</i> agents or mercantile agents	Rs.2,500 per annum
	(b) Contractors of all descriptions engaged in any work : Such contractors whose gross business in a year is ‘	
	(i) less than Rs.1,00,000	Nil,
	(ii) Rs.1,00,000 or more, but less than Rs. 5,00,000	Rs.300 per annum,
	(iii) Rs. 5,00,000 or more, but less than Rs. 10,00,000	Rs.750 per annum,
	(iv) Rs. 10,00,000 or more	Rs.900 per annum.
	<i>Explanation.-</i> For the purposes of this entry, "gross business,, shall mean the aggregate of the amounts of the valuable consideration or part thereof receivable during the immediately preceding year in respect of a contract or contracts executed wholly or partly during such year.	
6.	Stevedores, clearing agents, customs agents, licensed shipping brokers or licensed boat suppliers	Rs.2,500 per annum.
7.	(a) Owners of Subscribers Trunk Dialing (STD) or International Subscriber Dialing (ISD) booths -	
	(i) situated within the area of the Calcutta Metropolitan Planning Area as described in the First Schedule to the West Bengal Town and Country (Planning and Development) Act, 1979 (W.B. Act XIII of 1979)	Rs. 300 per annum,
	(ii) situated in other areas	Rs. 200 per annum.
	(b) persons engaged in courier services	Rs. 500 per annum.
	(c) signal provider, cable operator, and cable hirer, in cable television network, and their agents	Rs. 500 per annum.
8.	(a) Bookmakers and trainers licensed by the Royal Calcutta Turf Club or any other Turf Club in the State	Rs.2,500 per annum.
	(b) Jockeys licensed by any Turf Club in the State	Rs.150 per annum.
9.	(a) Dealers liable to pay tax under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the Central Sales Tax Act, 1956 (74 of 1956) or the West Bengal Value added Tax Act, 2003 (West Ben. Act XXVII of 2003) :‘	
	(i) such dealers other than those mentioned in sub-item (ii) whose annual gross turnover of sales is ‘	
	(A) less than Rs. 2,00,000	Rs.150 per annum,
	(B) Rs. 2,00,000 or more, but not exceeding Rs. 7.5 lakhs	Rs.300 per annum,
	(C) above Rs. 7.5 lakhs but not exceeding Rs. 25 lakhs	Rs.600 per annum,

## Administrative Report 2011-2012

Serial No.	Class of persons	Rate of tax
1	2	3
	(D) above Rs. 25 lakhs but not exceeding Rs. 50 lakhs	Rs.1,200 per annum.
	(E) above Rs. 50 lakhs but not exceeding Rs. 2 crores	Rs.2,000 per annum.
	(F) above Rs. 2 crores	Rs.2,500 per annum.
	<i>Explanation.</i> -For the purposes of this entry, "annual gross turnover of sales," shall mean the turnover of sales as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXVII of 2003) during the immediately preceding year;	
	(ii) any dealer as occupier of a jute mill, or shipper of jute, as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXVII of 2003)	Rs.2,500 per annum
	(b) Occupiers, owners, lessees or licensees, as the case may be, of rice mills	Rs.2,500 per annum
10.	Occupiers of factories as defined in the Factories Act,1948 (63 of 1948), who are not dealers covered by entry 9.	
	Such occupiers of factories ‘	
	(i) where not more than fifteen workers are working	Rs.600 per annum,
	(ii) where more than fifteen workers are working	Rs.1,500 per annum.
	<i>Explanation.</i> -For the purposes of this entry and entry 11, the average number of workers or employees who were working or employed during the last preceding year shall be taken into consideration. This average number shall be arrived at by adding the average number of workers or employees who attended in each working month in that year and dividing the total by the number of such months.	
11.	Employers or shop-keepers as defined in the West Bengal Shops and Establishments Act, 1963 (West Ben. Act XIII of 1963), whether or not their establishments or shops are situated within an area to which the aforesaid Act applies, and who are not covered by entry 9.	
	Such employers or shop-keepers-	
	(i) where there are no employees	Rs. 50 per annum,
	(ii) where there are less than five employees	Rs. 100 per annum,
	(iii) where there are five or more employees but less than eleven employees	Rs. 250 per annum,
	(iv) where there are eleven or more employees but less than twenty employees	Rs. 350 per annum,
	(v) where there are twenty or more employees	Rs. 600 per annum.
12.	Owners or lessees of petrol/diesel filling stations and service stations and agents and distributors including retail dealers of liquefied petroleum gas	Rs. 2,500 per annum.

## Directorate of Commercial Taxes

Serial No.	Class of persons	Rate of tax
1	2	3
13.	(a) Owners or occupiers of distilleries, breweries and bottling plants	Rs. 2,500 per annum.
	(b) Licensed foreign liquor vendors	Rs.2,500 per annum.
	(c) Owners or occupiers or lessees of residential hotels of 3-star category and above	Rs. 2,500 per annum.
	(d) Licensed country liquor vendors and owners or occupiers or lessees of residential hotels below 3-star category	Rs. 500 per annum.
	(e) Licensed opium, pachwai, toddy or bhang vendors	Rs. 250 per annum.
	(f) Owners, lessees or licensees, as the case may be, of :‘	
	(i) nursing homes and pathological laboratories	Rs. 2,500 per annum,
	(ii) cinema houses and theatres	Rs. 500 per annum,
	(iii) video parlors, video halls and video rental libraries	Rs. 500 per annum.
	(g) Owners, licensees or lessees, as the case may be, of premises let out for social functions	Rs. 2,500 per annum.
	(h) Owners or occupiers of cold storages	Rs. 900 per annum.
14.	Owners or lessees of ‘	
	(a) beauty parlors (non air-conditioned)	Rs. 900 per annum,
	(b) beauty parlors (air-conditioned)	Rs. 2,500 per annum,
	(c) health resorts or slimming centres	Rs. 2,500 per annum,
	(d) air-conditioned hair-dressing saloons	Rs. 2,500 per annum,
	(e) air-conditioned restaurants	Rs. 2,500 per annum.
15.	Holders of permits granted and issued under the Motor Vehicles Act, 1988 (59 of 1988), for transport vehicles, which are adapted to be used for hire or reward. Where any such person holds permit or permits for any taxi including auto-rickshaws, three-wheeler goods vehicles, trucks or buses-	
	(i) in respect of each taxi including auto-rickshaw or three-wheeler goods vehicle	Rs.50 per annum,
	(ii) in respect of each truck or bus	Rs.100 per annum.
	Provided that the total amount payable by the same holder shall not exceed Rs. 900 per annum.	
16.	Licensed money-lenders under the Bengal Money-lenders Act, 1940 (Ben. Act X of 1940)	Rs.2,500 per annum.
17.	(a) Individuals or institutions conducting chit funds and lotteries	Rs.2,500 per annum.
	(b) Authorized stockists of lottery tickets	Rs.2,500 per annum.

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Serial No.	Class of persons	Rate of tax
1	2	3
18.	Co-operative societies registered or deemed to be registered under the West Bengal Co-operative Societies Act, 1983 (West Ben. Act XLV of 1983) and engaged in any profession, trade or calling'	
	(a) State level societies	Rs.900 per annum.
	(b) District level societies	Rs.450 per annum.
19.	Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949)	Rs.2,500 per annum.
20.	Companies registered under the Companies Act, 1956(1 of 1956) and engaged in any profession, trade or calling	Rs.2,500 per annum.
21.	Partnership firms when engaged in any profession, trade or calling. Such firms whose gross annual turnover is '	
	(i) Rs. 25 lakhs or less	Rs.600 per annum,
	(ii) above Rs. 25 lakhs but less than Rs. 1 crore	Rs.1,200 per annum,
	(iii) Rs. 1 crore or above	Rs.2,500 per annum.
	<i>Explanation.</i> -For the purposes of this entry, "annual turnover,, shall include the aggregate of the amounts or parts thereof receivable by way of remuneration, fee, reward or any consideration for services rendered and sales made during the previous year by such firms.	
22.	Owners, licensees or lessees, as the case may be , of tutorial homes and training institutes of any description, when engaged in any profession, trade or calling	Rs.2,500 per annum.
	<i>Explanation.</i> -For the purposes of this entry, "training institutes,, engaged in any cultural, social or welfare activity shall be excluded.	
22A.	Owners, licencees or lessees, as the case may be of -	
	(a) internet cafe	Rs.1,500 per annum.
	(b) security agency in relation tothe security of any property or person, by providing security personnel or otherwise and includes the provision of services of of investigation, detection of any fact or activity	Rs.2,500 per annum.
	(c) weighbridge	Rs.1,500 per annum.
23.	Persons, other than those mentioned in any preceding entries, who are engaged in any profession, trade, calling or employment, and in respect of whom a notification is issued under section 3 of this Act	Rate of tax not exceeding Rs.2,500 per annum shall be as may be fixed by notification
	Not with standing anything contained in this Schedule, where a person is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.	

**Directorate of Commercial Taxes**

**31. IMPORT VALUES OF SOME SELECTED COMMODITIES#**

SL. No.	COMMODITY NAME	TOTAL IMPORT VALUE 2010-11 (Rs. Cr)	TOTAL IMPORT VALUE 2011-12 (Rs. Cr)
1	CHEMICALS	4800.15	9422.91
2	COAL & COKE	2457.84	7249.94
3	IRON & STEEL (DECLARED GOODS)	5276.68	7016.31
4	ENGINEERING GOODS	1102.57	6947.26
5	LIQUIFIED PETROLIUM GAS (LPG)	413.90	5203.09
6	DRUGS & MEDICINES (@4%)	3609.71	4945.83
7	MOTOR CAR	787.51	3757.50
8	BULK DRUG	45.77	3268.82
9	NAPHTHA	1456.25	3258.59
10	MACHINE PARTS-ALL TYPES (EXCEPT SPECIFIED ELSEWHERE).	1456.55	2907.87
11	COMPUTERS, PARTS, PERIPHERALS & CALCULATOR	1566.03	2756.87
12	CHASIS OF MOTOR VEHICLES	1049.11	2633.32
13	MINERALS	2027.31	2532.56
14	TELEPHONE, CELLULAR PHONE, CAR PHONE, CORDLESS PHONE	1951.65	2351.38
15	CRUDE OIL	425.63	2101.01
16	FERTILIZERS & BASIC SLAGS	633.00	2065.64
17	CEMENT	921.04	1994.53
18	GOLD, GOLD ORNAMENTS, ARTICLES OF GOLD INCLUDING GOLD FILIGREE	528.86	1506.31
19	METALS IN ALL FORMS EXCEPT GOLD, SILVER, ALUMINIUM, IRON & STE	1059.87	1392.85
20	MOTOR SCOOTER	270.57	1341.71
21	ALUMINIUM-ALL FORMS(INGOT,SLAB, EXTRUSION ETC) EXCEPT SPECIFIED	993.59	1304.09
22	PLANT AND MACHINERY	863.01	1283.62
23	EDIBLE OIL(EXCEPT MUSTARD OIL & RAPE OIL, RICE BRAN OIL)	629.29	1281.92
24	READYMADE GARMENT	623.72	1168.20
25	INSECTICIDES & PESTICIDES	449.59	1143.24
26	ELECTRONIC APPLIANCES ( EXCEPT SPECIFIED ELSEWHERE)	996.47	1019.07



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SL. No.	COMMODITY NAME	TOTAL IMPORT VALUE 2010-11 (Rs. Cr)	TOTAL IMPORT VALUE 2011-12 (Rs. Cr)
27	PLASTIC GRANULE, PLASTIC POWDER.	583.05	928.69
28	MEDICAL INSTRUMENTS, APPARATUS AND APPLIANCES	421.62	845.95
29	MUSTARD OIL & RAPE OIL	549.63	831.20
30	INFORMATION TECHNOLOGY PRODUCTS EXCEPT SPECIFIED ELSEWHERE	100.03	804.23
31	TIMBER & SIZED TIMBER	587.03	804.02
32	MISC. NON-TAXABLE GOODS	57.76	794.48
33	SILVER, SILVER ORNAMENTS, ARTICLES OF SILVER INCLUDING SILVER	31.28	733.41
34	TYRE & TUBE (+ FLAPS OF TYRE) # OF BICYCLE, C. RICKSHAW, PERAMB	555.21	710.63
35	RAW JUTE	171.40	692.50
36	ELECTRICAL CABLE & WIRE, SWITCH, SWITCH BOX & BOARDS	604.92	668.50
37	RUBBER GOODS & PRODUCTS	271.58	648.85
38	ELECTRONIC COMP.-DIOED, TRANSISTOR, INTEGRATED CIRCUIT	76.05	639.16
39	LUBRICATING OIL, GREASE, ENGINE OIL, BRAKE FLUID	414.84	638.52
40	COSMETICS & PERFUMS	489.56	593.91
41	HIDES & SKIN	217.02	558.91
42	BEARING AND ITS COMPONENTS	366.98	530.49
43	PAPER	532.00	518.55
44	TELEVISION SET, TV MONITOR, PICTURE TUBE	328.08	500.44
45	JUTE GOODS (# SPECIFIED ELSEWHERE).	169.09	499.35
46	TRACTORS	158.24	488.29
47	BIRI-LEAF	156.40	479.53
48	TELEPHONE PARTS	132.22	478.02
49	PARTS,ACCESSORIES OF MOTOR CAR	790.85	463.15
50	NEWSPRINT	146.85	445.11
51	BI-CYCLE (+ PART, ACCS., COMP.).	263.32	436.25
52	COAL TAR	90.28	425.51
53	EXEMPTED GOODS	71.31	404.39

## Directorate of Commercial Taxes

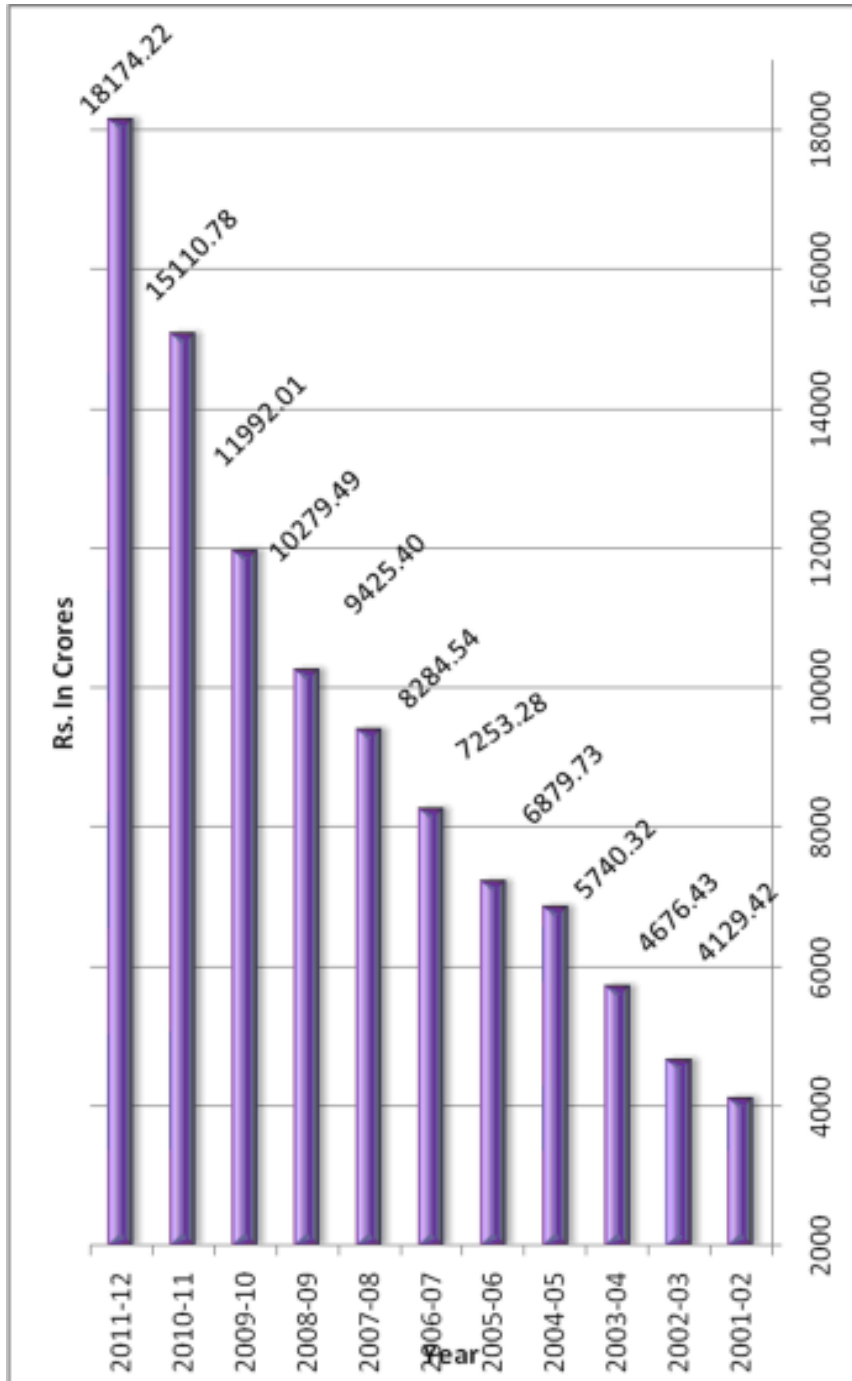
SL. No.	COMMODITY NAME	TOTAL IMPORT VALUE 2010-11 (Rs. Cr)	TOTAL IMPORT VALUE 2011-12 (Rs. Cr)
54	TEA	34.39	393.90
55	PLASTIC PRODUCTS	385.90	383.68
56	PIPE & PIPE FITTINGS MADE OF PLASTIC	214.85	379.90
57	SPICES	320.95	369.64
58	MISC. ELECTRICAL GOODS	26.81	348.01
59	TOBACCO INCLUDING CIGARETTE EXCLUDING BIRI) manufactured in INDIA	638.79	344.36
60	OTHER ELECTRICAL GOODS (EXCEPT SPECIFIED ELSEWHERE)	684.22	333.93
61	LIFE-SAVING DRUGS.	21.90	312.61
62	BATTERY,CHARGER	35.87	307.66
63	FERRO ALLOYS AND SUPER ALLOYS	105.03	306.96
64	REFRIGERATOR	269.10	281.94
65	IRON & STEEL (NON-DECLARED GOODS).	82.40	275.83
66	TOOLS	125.60	269.26
67	CLOCK, WATCH & TIME PIECE	115.62	264.99
68	TRANSFORMER EXCEPT SPECIFIED ELSEWHERE	97.76	261.14
69	BOILER, FURNACE AND PARTS	225.00	254.87
70	COTTON	363.11	250.14
71	LOZENCE, CHOCOLATE, TOFEE & CHEWING GUM	188.98	249.72
72	AIR CONDITIONER, COOLER	271.66	242.08
73	BETEL NUTS (SUPARI)	37.77	234.11
74	IRON & STEEL TUBE AND TUBE FITTINGS	0.88	229.26
75	PACKING MATERIALS (INCLUDING CANS AND CONTAINER) MADE OF	32.02	223.46
76	ELECTRIC MOTOR (INCLUDING SPARE PARTS)	113.91	221.18
77	BULLDOZER, EXCAVATOR, PIPE-LAYER, SCRAPPER.	46.04	220.89
78	OPTICALS & OPTICAL EQUIPMENTS	101.32	220.75
79	MILK PRODUCT OF ALL VARIETIES AND DESCRIPTION (EXCEPT SP. ELSE	115.50	218.05
80	ELECTRICAL METERS, AMMETERS & VOLTMETERS	58.09	213.99
81	PUMP OPERATED WITH OR WITHOUT MOTOR AND PARTS & ACCESSORIES	222.03	209.04

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SL. No.	COMMODITY NAME	TOTAL IMPORT VALUE 2010-11 (Rs. Cr)	TOTAL IMPORT VALUE 2011-12 (Rs. Cr)
82	TOBACCO & TOBACCO PRODUCTS OTHER THAN BIRI & RAW & UNPROCESSED TOBACCO LEAVES	0	203.57
83	MOTOR (NOT OPERATED ELECTRICALLY) AND PARTS	21.78	192.67
84	REFRACTORY BRICKS	75.25	190.00
85	HOSIERY GOODS	134.44	189.17
86	PVC GOODS	22.78	187.81
87	FOOTWEAR EXCLUDING HAWAI CHAPPAL	261.09	187.07
88	PARAFFIN AND SLACK WAX	90.14	180.92
89	CIGAR OR CIGARETTE OTHER THAN THOSE MFG. IN INDIA	181.62	180.04
90	GLASS SHEETS	33.20	177.34
91	SOLAR THERMAL DEVICE, SPAREPARTS THEREOF, SOLAR PHOTOVOLTAIC D	63.40	177.09
92	PLYWOOD & VENEER	258.06	175.34
93	PARTS, ACCS. OF BULLDOZOE,SCRAPPER, EXCAVATOR, WHEEL LOADER,PI	80.80	171.59
94	CYCLE-RICKSHAW, SPARE PARTS, ACCS., COMPS. THEREOF	35.50	171.31
95	GRANITE, MARBLE, BLACK STONE & NATURAL STONE, FLOORING & WAL	123.68	171.29
96	ELECTRICAL BULBS & LAMPS	39.49	166.49
97	FLOOR AND WALL TILES OF ALL VARIETIES EXCEPT SPECIFIED	158.06	158.78
98	FIBRES OF ALL TYPES & FIBRE WASTE	22.14	150.25
99	ELECTRONIC DEVICE used in any ADDRESSABLE SYSTEM incl. SET TOP BOX	39.49	147.76
100	PAPER & OTHER BOARD	100.71	146.17
101	EQUIPMENTS FOR COMMUNICATION- ELECTRONIC PRIVATE AUTOMATIC BRANCH EXCHANGE, PARTS, ACCESSORIES, COMPONENTS	156.43	139.57
102	<b>Miscellaneous Taxable Goods</b>	<b>34295.29</b>	<b>70097.37</b>
	<b>Total</b>	<b>****</b>	<b>1,88,001.68</b>

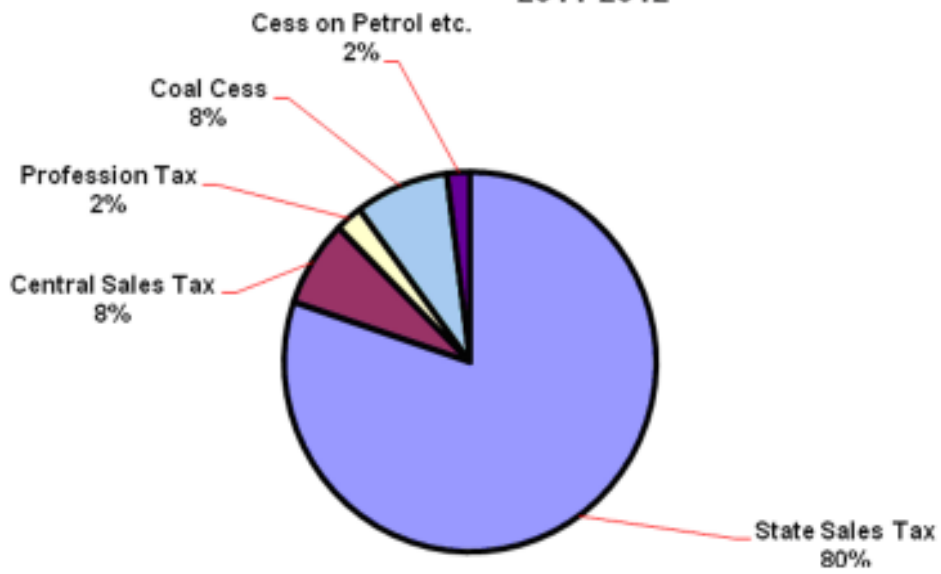
The figures for FY 2010-11 include Manual Waybill endorsement data which is still incomplete to a certain extent. The figures also include e-Waybill data w.e.f 01.12.2010 to 31.03.2011.

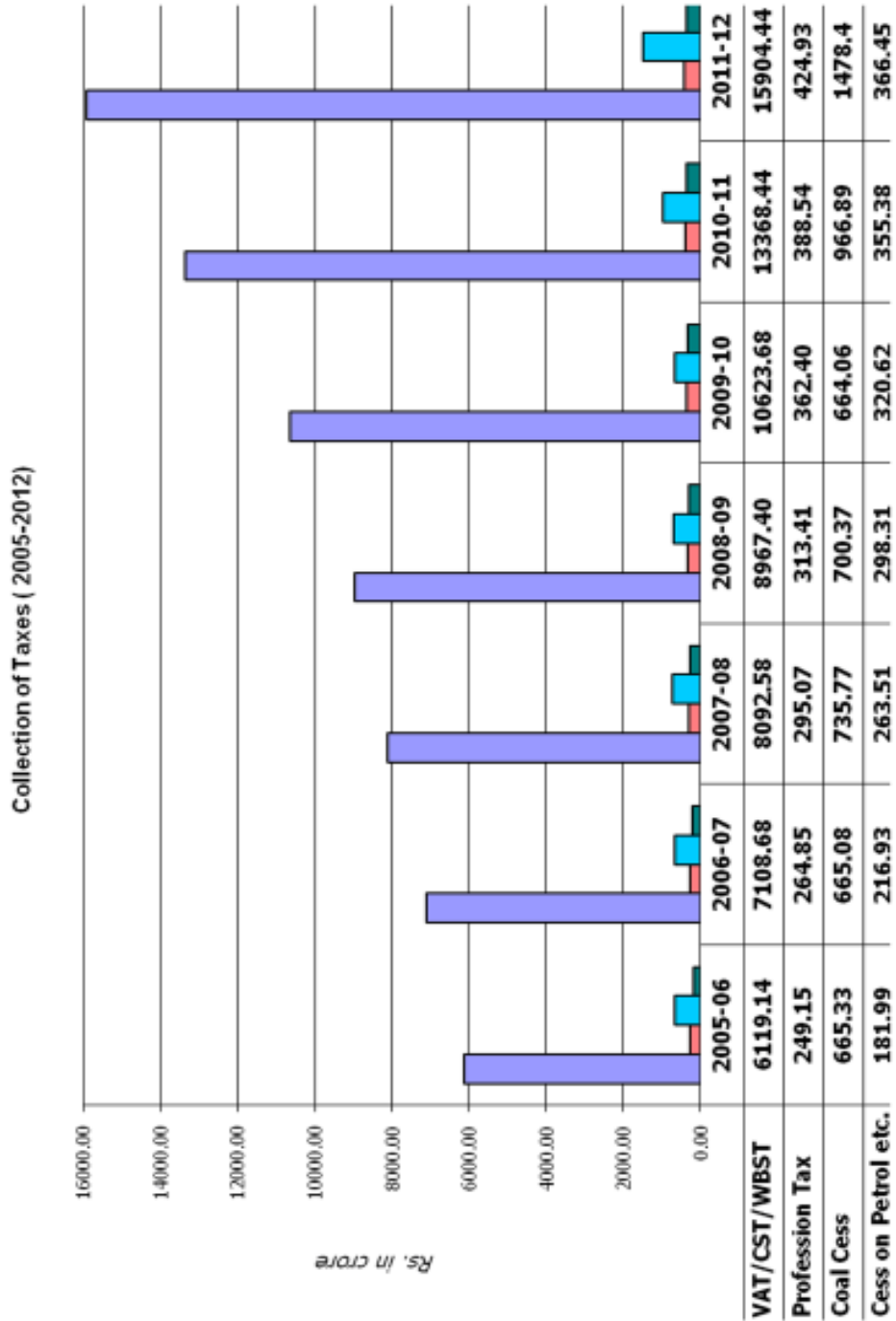
Figures for FY 2011-12 include only e-Waybill data for the complete FY ( about 21,19,485 nos. of e-Waybill Part- II for the FY).



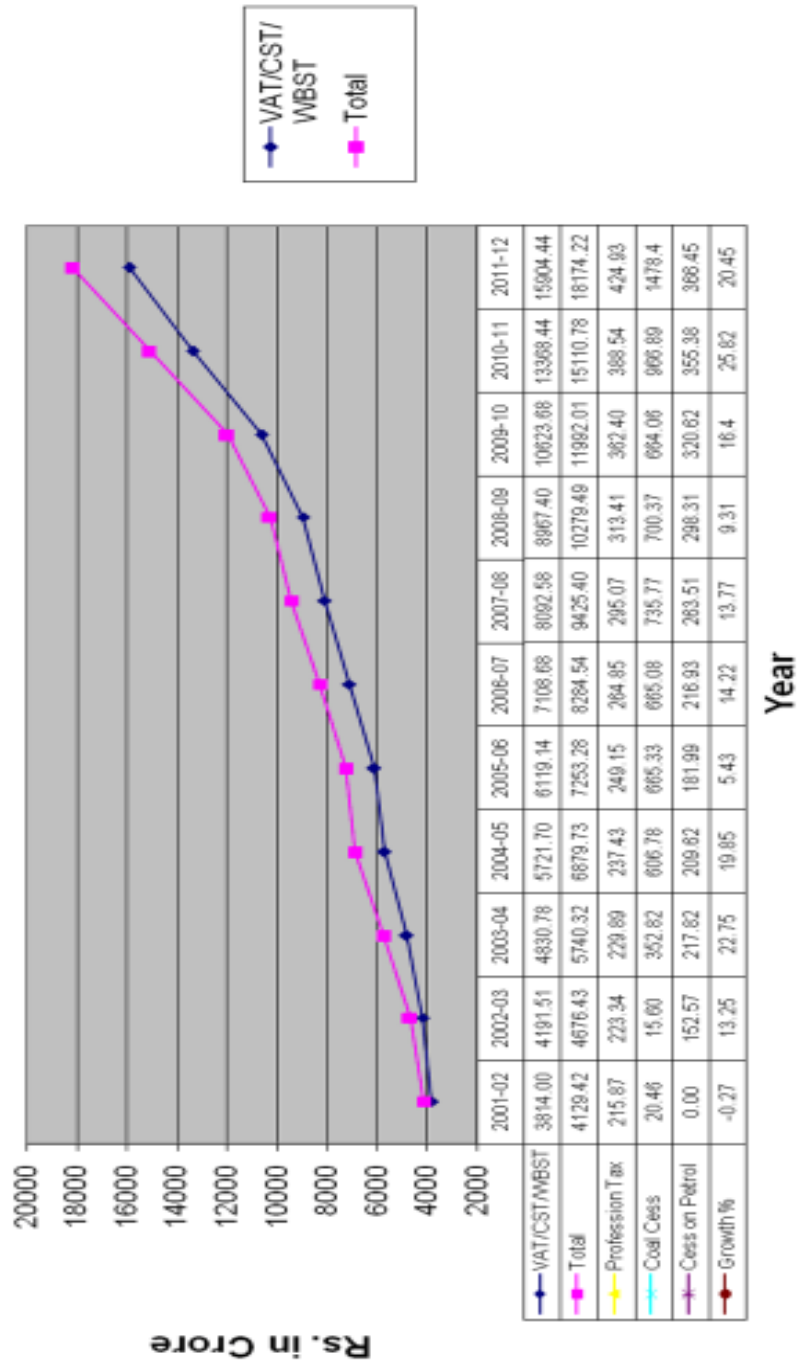
Total Collection of Revenue  
 [ Includes VAT, CST, WBST, PT, Coal Cess and Petro Cess ]

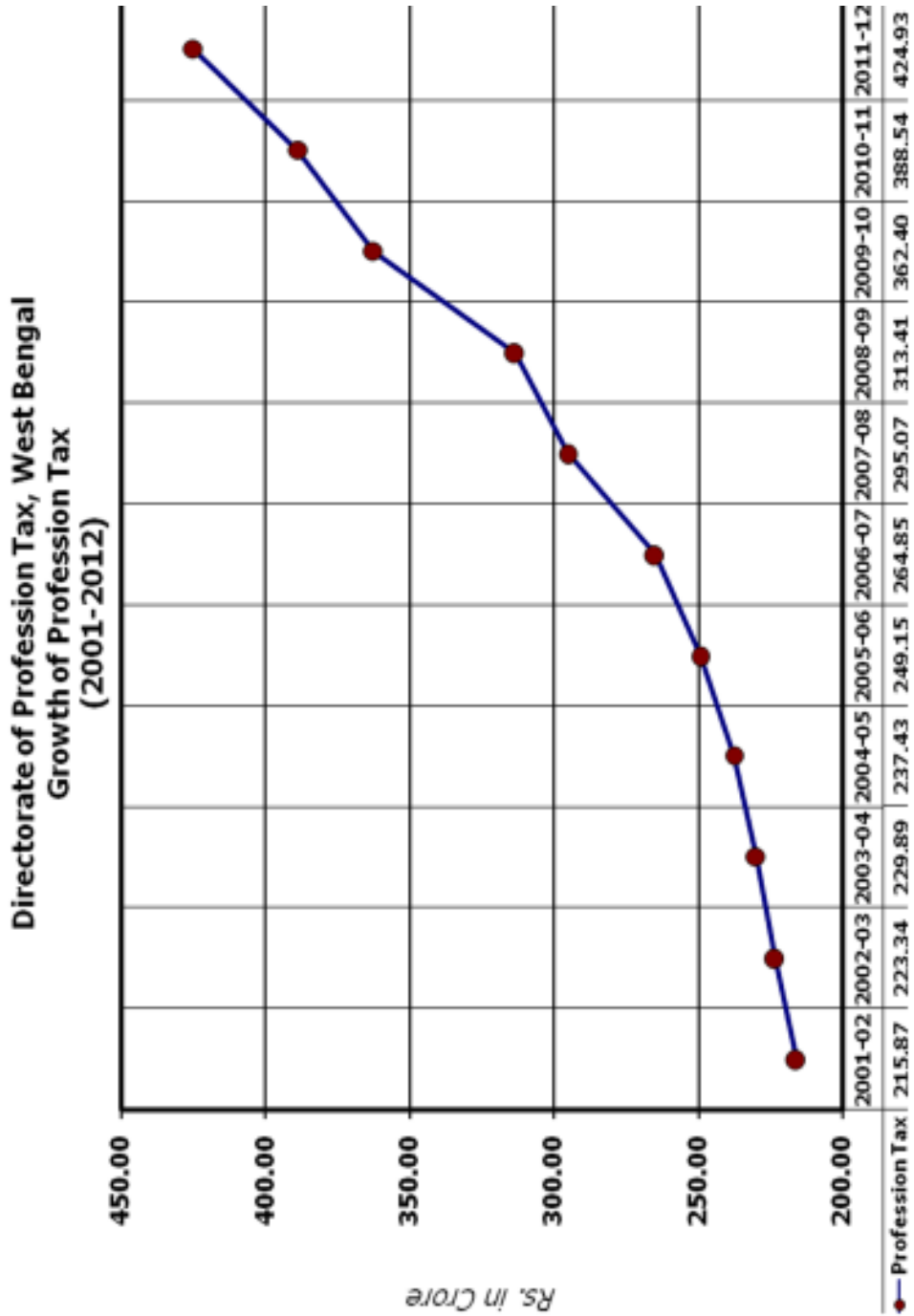
**Composition of Taxes Collected by  
Commercial Tax Directorate, West Bengal  
2011-2012**



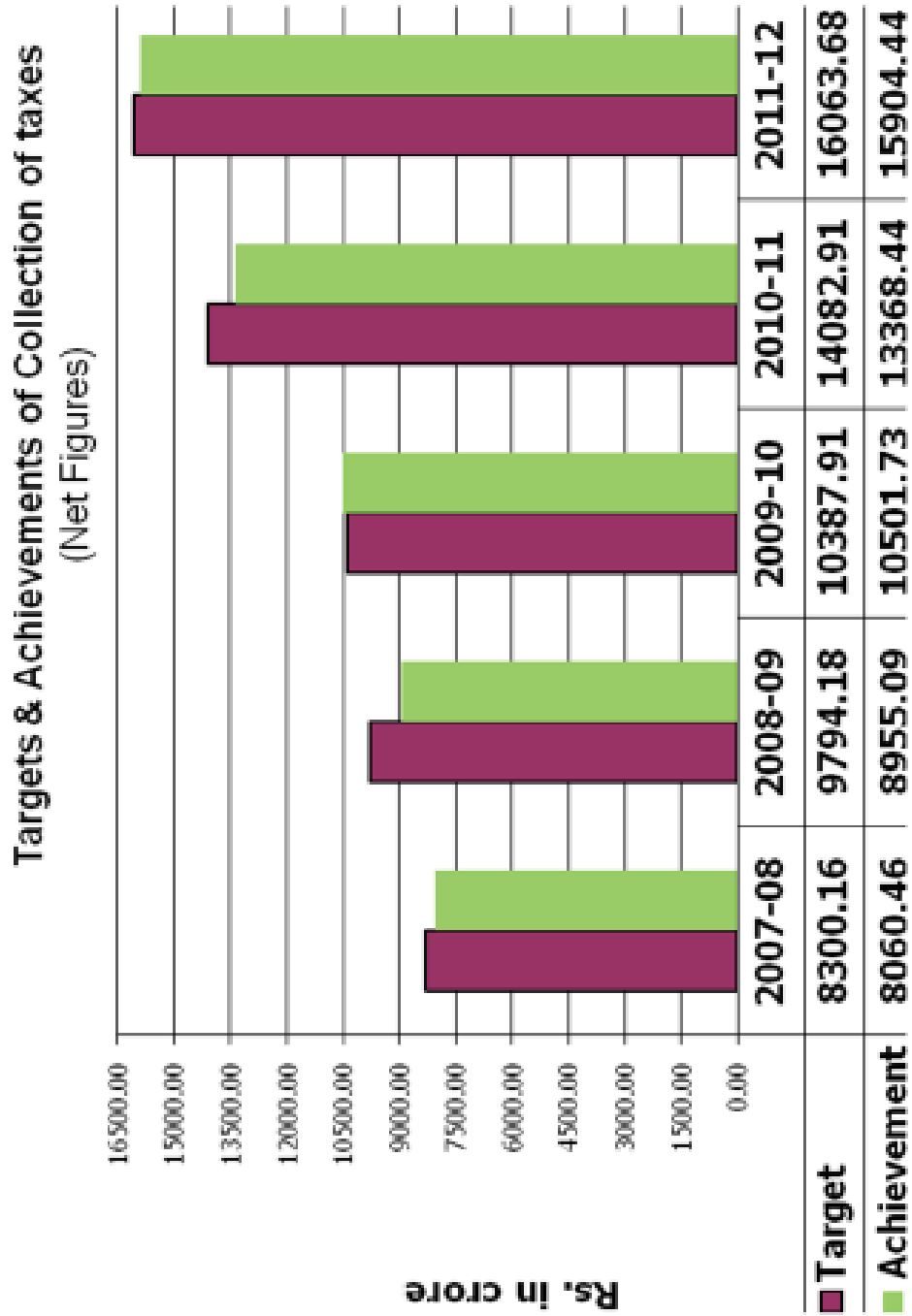


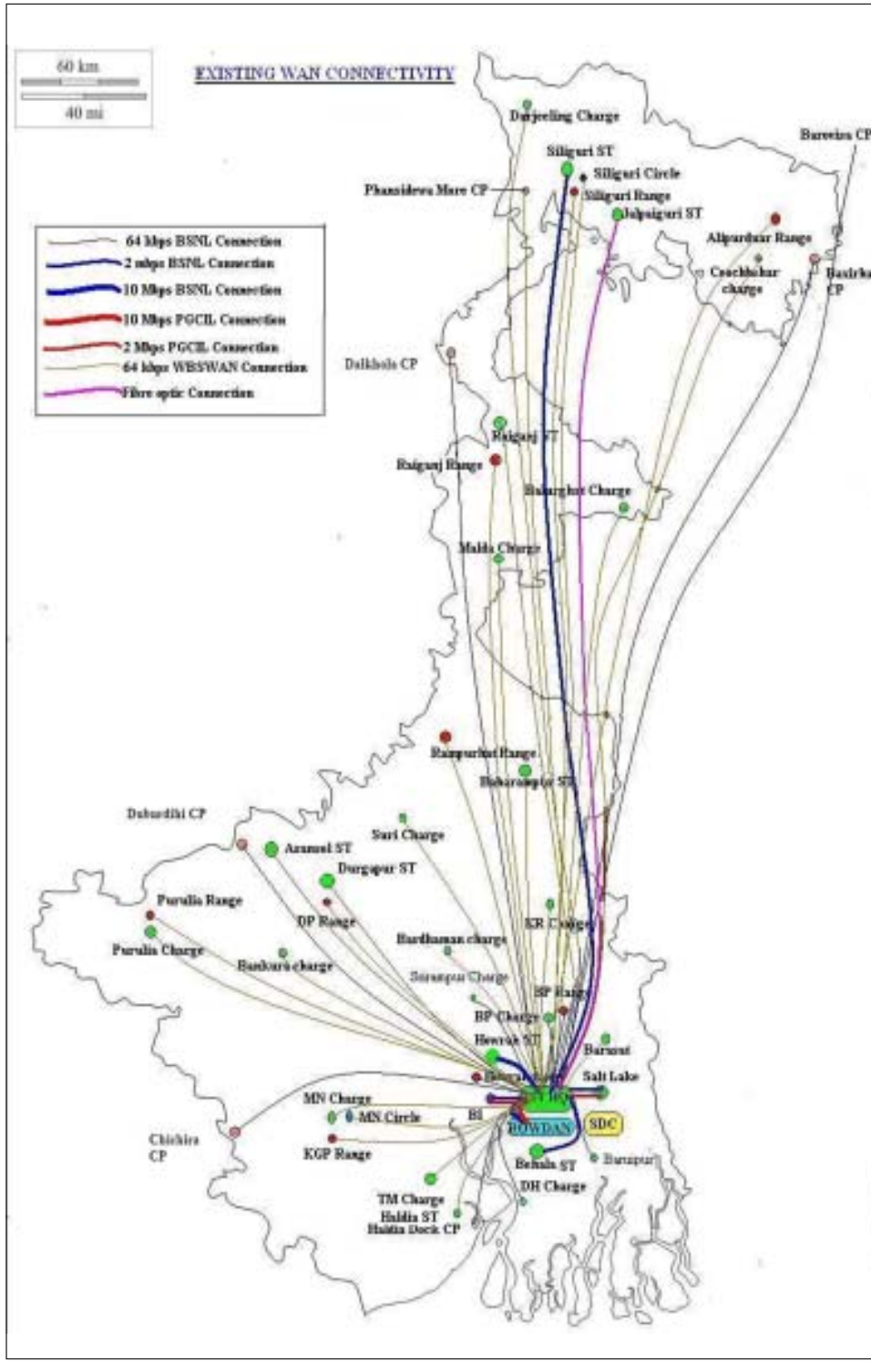
Growth of Collection ( 2001-2012)











**Important e-mail addresses of the key officials of  
Commercial Taxes Directorate, Govt. of West Bengal**

Sl. no.	Designation	e-mail address
1.	Commissioner, Commercial Taxes	cct.ctax@nic.in
2.	Special Commissioner 1, Commercial Taxes	splcct1.ctd-wb@nic.in
3.	Special Commissioner 2, Commercial Taxes	splcct2.ctd-wb@nic.in
4.	Additional Commissioner, PRO	pro.ctax@nic.in
5.	Additional Commissioner, ISD	addlisd.ctax@nic.in
6.	Special Officer, Bureau of Investigation	so-bi.ctd-wb@nic.in
7.	Additional Commissioner, Law Section	addl-law.ctd-wb@nic.in
8.	Additional Commissioner, Central Audit Unit	addl-cau.ctd-wb@nic.in
9.	Additional Commissioner, Corporate Division	addl-cd.ctd-wb@nic.in
10.	Additional Commissioner, Verification Cell	addl-vc.ctd-wb@nic.in
11.	Additional Commissioner, Collection Cell	addl-cc.ctd-wb@nic.in
12.	Additional Commissioner, Central Section	addl-cs.ctd-wb@nic.in
13.	Additional Commissioner, Refund Cell	addl-refund.ctd-wb@nic.in
14.	Additional Commissioner, Special Cell	addl-sc.ctd-wb@nic.in
15.	Additional Commissioner, Profession Tax	addl-pt.ctd-wb@nic.in
16.	Additional Commissioner, Fund & Budget	addl-fb.ctd-wb@nic.in
17.	Additional Commissioner, Accommodation Cell	addl-ac.ctd-wb@nic.in
18.	Additional Commissioner, Building & Infrastructure	addl-infra.ctd-wb@nic.in
19.	Additional Commissioner, Enforcement Wing	addl-ew.ctd-wb@nic.in
20.	Additional Commissioner, Internal Audit Wing	addl-iaw.ctd-wb@nic.in
21.	Additional Commissioner, Dharmatala Circle	addl-dhcircle.ctd-wb@nic.in
22.	Additional Commissioner, Burrabazar Circle	addl-bucircle.ctd-wb@nic.in
23.	Additional Commissioner, Chowringhee Circle	addl-chcircle.ctd-wb@nic.in
24.	Additional Commissioner, Kolkata(South) Circle	addl-kscircle.ctd-wb@nic.in
25.	Additional Commissioner, Kolkata(North) Circle	addl-kncircle.ctd-wb@nic.in
26.	Additional Commissioner, 24-Parganas Circle	addl-24circle.ctd-wb@nic.in
27.	Additional Commissioner, Behala Circle	addl-blcircle.ctd-wb@nic.in
28.	Additional Commissioner, Howrah Circle	addl-hwcircle.ctd-wb@nic.in
29.	Additional Commissioner, Bally Circle	addl-bycircle.ctd-wb@nic.in
30.	Additional Commissioner, Siliguri Circle	addl-sg@wb.gov.in
31.	Additional Commissioner, Jalpaiguri Circle	addl-jp@wb.gov.in
32.	Additional Commissioner, Raiganj Circle	addl-rg@wb.gov.in
33.	Additional Commissioner, Durgapur Circle	addl-dp@wb.gov.in
34.	Additional Commissioner, Asansol Circle	addl-as@wb.gov.in
35.	Additional Commissioner, Baharampur Circle	addl-br@wb.gov.in
36.	Additional Commissioner, Medinipur Circle	addl-mn@wb.gov.in
37.	STDS Cell	stds.comtax@gmail.com
38.	Helpdesk	cthelpdesk-wb@nic.in