

ASSESSED DUES MODULE

USER MANUAL

VERSION 1.0.1

PREFACE

The objective of this module is to quantify the dealer's actual tax liability. The assessment process comes to action during any of the following –

1. Those dealers having adverse Vat-audit reports (internal Audit)
2. Defaulter Dealer, i.e. when a registered dealer has failed to file his return by the prescribed date.
3. Tax payable not full.
4. No C-form produced, i.e. Verification of Interstate Transaction).
6. When the assessing authority is not satisfied with the data provided in the return.
7. The data is filed is incorrect and incomplete in the Return Document.
8. When the assessing authority is not satisfied that the dealer has properly accounted for his sales or purchases in his books of accounts.
9. The dealer although having liability to pay tax has not obtained registration. The Charge Officer sends Form 26(Vat Act) to get him registered.
10. Provision are also there for deemed assessment on fulfillment of certain conditions.
11. Unregistered Dealers are also taken for assessment under certain conditions.

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Purpose:

This User Manual explains the steps for generating dematerialized CST Forms after e-Filing of CST Returns at the Directorate's website.

Definition, Acronyms & Abbreviations:

Acronym	Description
DCT	Directorate of Commercial Taxes
ICT	Information and Communication Technology
VAT	Value Added Tax
CST	Central Sales Tax
TIN	Taxpayer's Identification Number
PC	Personal Computer
PAN	Permanent Account Number

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Steps for availing Assessed Dues module

Visit Website

Visit the Directorate's website: www.wbcomtax.gov.in. Below is the front page of the portal.

The screenshot shows the homepage of the Directorate of Commercial Taxes, Government of West Bengal. The page is structured as follows:

- Header:** Directorate of Commercial Taxes, Government of West Bengal. Navigation menu: Organisation, Act & Rule, Circular / Notification, Schedules & Forms, Dealer / Form Search.
- Left Sidebar:**
 - Dealers' Profile: **Check Your Status** (circled in red), Facilitation Centre (F.C.)
 - Facilitation Centre (F.C.): Appln. for e-Payment, Attn: F.C.s, List of Facilitation Centres, Login
 - VAT Return Preparer: e-VRPS, List of Selected Candidates, User Manual of e-VRPS Registration
 - Important Links: Govt. of W.B. Portal, W.B. Finance Department, TINXSYS
 - Miscellaneous: Cyber Fraud Prevention, Download Softwares, Publications, Statistics, Tender Notice, Auction, Help Desk for e-Services, Photo Gallery, Contact Us
- Center:** Quote by Rabindranath Tagore: "I slept and dreamt that life was joy. I awoke and saw that life was service. I acted and beheld, service was joy. - Rabindranath Tagore". Below the quote is a "Charge Off" section with "e-Services" and "Noticeboard" lists.
- Right Sidebar:**
 - Login for CTD Officials
 - Profession Tax: Login for e-Return, User Manual for e-Return, FAQ on e-Return, Apply for New Enrolment, Instruction for e-Enrolment, e-Payment, List of Facilitation Centres, Selective Assessment List
 - General Information: Dealers Selected for Special Audit for FY 2011-2012, Commercial Tax Mission Mode Project Details, Appln. Form for Composition Registration, FAQ on Entry Tax, Settlement of Certificate Cases, Refund of Security, Audit Selection, Orders passed by CCT, Information under RTI act, Delegation of CCT's Power
- Footer:** No. of Visits: 036093226, Disclaimer, Site hosted by National Informatics Centre, WBSU, Site designed and updated by Directorate of Commercial Taxes, Govt. of West Bengal, Last Update Date: 14-Jul-2014.

You may now click '**Check Your Status**'. The following screen will be displayed on clicking this link.

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The following figure 1.0.0 shows the first page of the Online Application where you will get this Login Page:

1). Login Page:

At first you will get a login page where you have to provide your login ID and password. If the provided user ID and password are correct you will be forwarded to the next page along with your Details like your **TIN No, CST RC No, PAN No** etc.

Department of Finance, Govt. of WB

Directorate of Commercial Taxes

Instruction for viewing Dealer's Profile :

1. Enter User id and Password and Click the "Submit" button .
2. Dealer's Profile will be shown for current financial year such as :
 - a) Electronic VAT Return
 - b) Electronic CST Return
 - c) Electronic CST Declaration Forms Issued (including dematerialized forms)
 - d) e-Waybill Issued (including dematerialized forms)
 - e) e-Payment Made
 - f) Application Status for CST DF and e-Waybills
 - g) Demand Notice
3. After viewing the profile Logout.

User ID*

Password*

e-Gov version 3.0

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Figure 1.0.0

2). Assess Dues Page:

After successful Login you will move to the Assessed Dues page where you will get your basic information like Dealer's TIN no, Trade name, Address, Email id, PAN no etc . along with the following options shown in the figure 2.0.0.

And from the given options you have to click [Assessed Dues](#)  Link.

PAN Data Correction **Logout**

Dealer's TIN (VAT RC No.):	18433476088
Dealer's CST RC No.	18433476283
Dealer's ST RC No.	
Trade Name:	MCC ENTERTAINMENT
Address of the Principal Place of Business:	SHOP NO, 26 (BA BEMENT), 8, CAMAC ST, KOLKATA Pin code : 700017 State : WEST BENGAL
Email Id:	moo@moo.co.in
PAN No.	AADPC8668G
Mobile No.	8888838488

[Update Email and Mobile No](#)

Menu
Download Registration Certificate
Electronic Return Submitted
Forms Issued From Central Issue Section
Dematerialized Waybills Issued
e-Payment Made
Know Your Application Status
Demand Notice
Assessed Dues
Bills By Contractors During a month

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Figure 2.0.0

you will get a new page as Entry of information of assessed dues for a particular assessment period. There is an option for choosing Assessment period. You have to select an assessment period. If data are not available on this period, you will get message **NO ASSESSMENT FORM ISSUED or DEALER NOT SELECTED FOR THIS E-SERVICE**. If data are available for this period you will get the details in the **Assessment Dues Form (Under VAT Act) and Assessment Dues Form (Under CST Act)** section. Here you will get your RC No. , Assessment Case No., Trade Name, Assessment By, Status of the Dealer and Demand Amount. Go through the **figure 3.0.0**. and you will understand better.

The screenshot displays the web interface for the Directorate of Commercial Taxes, Government of West Bengal. At the top, it features the department's name and logo. The main heading is 'Entry of information of assessed dues for a particular assessment period'. Below this, there is a dropdown menu for the 'Assessment Period' set to '2009-2010' and a 'LogOut' link.

The primary section is titled 'Assessed Dues Form (Under VAT Act) :'. It contains a table with the following data:

RC No	Trade Name	Status	Assessment Case No	Assessment By	Demand Amount	Click here to process the case
19433475089	MCC ENTERTAINMENT	NORMAL	2009-2010/43/03/V/131	CHARGE	3189844.0	<input type="button" value="Process"/>

Below the table, there is a message: 'NO ASSESSMENT FORM ISSUED or DEALER NOT SELECTED FOR THIS E-SERVICE'. At the bottom, there are links for 'Important Links' and 'Disclaimer', and a footer note: 'Site designed, hosted and maintained by National Informatics Centre. Information provided and updated by Directorate of Commercial Taxes, Govt. of WB'.

Figure 3.0.0

After that, you have to process the case that is shown in the table by clicking the **Process** button. You will get detail information about your Assessment dues of that Particular period along with your Assessment/Audit Case No., Demand Amount, Amount Paid and Outstanding amount. Initially your amount Paid will be 0.00 as shown in Figure 4.0.0.

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Back To Profile Entry of [information of assessed dues](#) for a particular assessment [period](#) LogOut

Assessment Period : 2009-2010 --Change Year--

Assessed Dues Form (Under VAT Act) :

RC No	Trade Name	Status	Assessment Case No	Assessment By	Demand Amount	Click here to process the case
19433475089	MCC ENTERTAINMENT	NORMAL	2009-2010/43/03/V/131	CHARGE	3189844.0	Process

Assessment Dues Form (Under CST Act) :

NO ASSESSMENT FORM ISSUED or DEALER NOT SELECTED FOR THIS E-SERVICE

Amount Paid against assessed dues:

Assessment/Audit Case No: 2009-2010/43/03/V/131

Demand Amount (₹) 3189844.0

Amount Paid in Rs (₹) 0.00

Outstanding in Rs (₹) 3189844.0

Figure 4.0.0

Next you will find payment details. Here you have to add your details of payment like Challan No, Challan Date, Bank Name, Branch Name, Amount, Remarks. If you do not find your branch name in the branch name List section you have to select other option and mention the branch name in the Remarks section. Then add the details. You can also delete or modify the details for any mistakes encountered. You can add the details again after modification. If the challan date is greater than the current date then an alert message will be shown .If Challan date is less than your Demand Initiation date then also you will get an alert message.

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Amount Paid against assessed dues:

Assessment/Audit Case No:	2008-2008/43/03/V/23
Demand Amount (₹)	1904579.0
Amount Paid in Rs (₹)	0.00
Outstanding in Rs (₹)	1904579.0

PAYMENT DETAILS

Challan No *	Challan Date *	Bank *	Branch *	Challan Amount (₹) *	Remarks
		<input type="text" value="...Select Bank..."/>	<input type="text" value="...Select Branch..."/>		

note : In Case, You select OTHER BRANCH you have to give BRANCH NAME in the REMARKS field.

PAYMENT DETAILS

Challan No.	Challan Date	Bank	Branch	Amount	Remarks.	Delete	Modify
-------------	--------------	------	--------	--------	----------	--------	--------

Figure 5.0.0

If you have TRO Case no against your RC No. and Case No You will get it on the next section on **TRO Case No** field or if you don't have then the field will be blank. In this section you can choose any one option from the five (**Appeal, WBARB/Fast Track Court, WBTT, HC and SC**).After choosing the option you will get two more options. **Pending and disposed** as shown in figure no 6.0.0.

PAYMENT DETAILS

Challan No *	Challan Date *	Bank *	Branch *	Challan Amount (₹) *	Remarks
		<input type="text" value="...Select Bank..."/>	<input type="text" value="...Select Branch..."/>		

note : In Case, You select OTHER BRANCH you have to give BRANCH NAME in the REMARKS field.

PAYMENT DETAILS

Challan No.	Challan Date	Bank	Branch	Amount	Remarks.	Delete	Modify
-------------	--------------	------	--------	--------	----------	--------	--------

TRO Case No:

First Appeal	<input checked="" type="radio"/>	WBARB /Fast Track Court	<input type="radio"/>	WBTT	<input type="radio"/>	HC	<input type="radio"/>	SC	<input type="radio"/>
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FIRST APPEAL

Pending Disposed

Figure 6.0.0

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If you select pending option you will get two fields. Date of Filing and Date of Next Hearing in which Date of Filing is a Mandatory Field as shown in below figure 7.0.0. Select these dates and click save button.

The screenshot displays the 'PAYMENT DETAILS' form. At the top, there is a header with the title 'PAYMENT DETAILS'. Below it, a table lists columns: Challan No, Challan Date, Bank, Branch, Challan Amount (₹), and Remarks. Below the table, there are input fields for Bank and Branch, and an 'ADD' button. A table below shows a single entry with Challan No. 1, Challan Date 01/07/2014, Bank INDIAN BANK, Branch KOLKATA MAIN (FOCAL), and Amount 1000. Below this table is a 'TRO Case No:' field. A row of radio buttons for 'Appeal' is shown, with 'WBARB /Fast Track Court' selected. Below this, a section titled 'APPEAL' has two radio buttons: 'Pending' (selected and circled in red) and 'Disposed'. Below these are two date input fields: 'Date of Filing*' and 'Date of Next Hearing:'. A 'Save' button is circled in red at the bottom. The footer contains 'Important Links', 'Disclaimer', and site information.

Figure 7.0.0

Another option is **Disposed**. If you select disposed option you will get three options. **Modified**, **Confirmed** and **Set Aside**.

a) Modified:

If you select **modified** you will find some field like Date of Filing, Case No, Tax, Interest, Penalty and Total Demand. Provide **Date of filing, case no, Tax, Interest and Penalty/Late Fee** in which Date of Filing, Case No and one of these three fields (Tax, Interest and Penalty/Late Fee) are mandatory. You have to provide all these values. You will get **Total Demand** automatically by the summation of tax interest and Penalty/Late Fee. Total Demand also can be negative in amount.

Below you will find Modified Payment Details Section. Here you again have to enter challan no, challan date, bank name, branch name, challan amount and Remarks. And click **Add** button. The summation of challan amount will be copied to **Modified/Confirmed Demand Paid** and **Outstanding in Rs** will be generated by deducting **Modified/Confirmed Demand Paid** from **Total**

demand(Modified/Confirmed Demand Paid-Total Demand).If all values are provided correctly then save it by pressing **SAVE** button.

The screenshot displays the 'FIRST APPEAL' form within a software interface. At the top, there is a 'TRO Case No.' field. Below it, a navigation bar includes 'First Appeal' (selected), 'WBARB /Fast Track Court', 'WBTT', 'HC', and 'SC'. The main form area is titled 'FIRST APPEAL' and contains several options: 'Pending', 'Disposed' (circled in red), 'Modified' (checked and circled in red), 'Confirmed', and 'Set Aside'. Fields for 'Date of Filing' and 'Case No.' are present. Below these are input fields for 'Modified/Confirmed Demand Amount in Rs.', 'Tax (₹)', 'Interest (₹)', 'Penalty/Late Fee (₹)', and 'Total Demand (₹)', all showing '0'. Further down are fields for 'Modified / Confirmed Demand Paid (₹)' and 'Outstanding in Rs. (₹)', also showing '0'. A 'PAYMENT DETAILS' section follows, featuring a table with columns: 'Challan No.', 'Challan Date', 'Bank', 'Branch', 'Challan Amount (₹)', and 'Remarks'. Below the table are 'Select Bank...' and 'Select Branch...' dropdowns, an 'ADD' button, and a note: 'note : In Case, You select OTHER BRANCH please give BRANCH NAME in the REMARK 3 field.' At the bottom, a table header for 'PAYMENT DETAILS' includes 'Challan No.', 'Challan Date', 'Bank', 'Branch', 'Amount', 'Remarks', 'Delete', and 'Modify'.

Figure 8.0.0

b). Confirmed:

If you select Confirmed option you will get same field like Modified. But here you have to provide date of filing and Case no only. Tax, Interest, Penalty/Late fee, Total Demand, Modified/Confirmed Demand Paid and Outstanding in Rs. fields are non-editable. In this case, Value of Total Demand Modified/Confirmed Demand Paid and Outstanding in Rs. will be copied from Demand Paid, Amount

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Paid in Rs. and Outstanding in Rs. Respectively. At the end click SAVE button.

TRO Case No:

Appeal: WBARB /Fast Track Court WBTT HC SC

APPEAL

Pending Disposed

Modified Confirmed Set Aside

Date of Filing*:

Case No*:

Modified/Confirmed Demand Amount in Rs.:

Tax(₹): Interest (₹): Penalty/Late Fee (₹): Total Demand (₹):

Not can be (-ve) in case of Refund.

Modified / Confirmed Demand Paid (₹) 0

Outstanding in Rs. (₹) 0

Figure 9.0.0

c). **Set Aside:** Last option is Set Aside. If you select that then you will get two fields Date of Order and Case No which are mandatory fields. Provide these values and save it by clicking SAVE button.

PAYMENT DETAILS

Challan No.	Challan Date	Bank	Branch	Amount	Remarks.	Delete	Modify
1	01/07/2014	INDIAN BANK	KOLKATA MAIN (FOCAL)	1000		DELETE	MODIFY

TRO Case No:

Appeal: WBARB /Fast Track Court WBTT HC SC

APPEAL

Pending Disposed

Modified Confirmed Set Aside

Date of Order*:

Case No*:

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Figure 10.0.0

After saving the data you will forward to the Acknowledgement Page as shown in Figure 11.0.0 where you can see the data you entered in your form. You can print this Acknowledge Page.

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[Back To Profile](#) [Logout](#)

Assessed Dues Acknowledgement slip for the Financial Year : 2008

Date : 14-Jul-2014 04:19 PM

Dealer's VAT RC No. :	19433475089
Dealer's CST RC No. :	19433475283
Dealer's INIT Case No. :	2008-2009/43/03/V/23
Dealer's Act :	VAT
Trade Name:	MCC ENTERTAINMENT
Return Period :	2008
Email Id :	mcc@mcc.co.in
PAN No.	AADPC6556G
Mobile No.	9899636496

Serial No	Appeal Authority	Filing Date	Hearing Date	Appeal No.	Demand Amount	Amount Paid	Balance	Appeal Modified/ Confirmed Tax Payable	Appeal Modified/ Confirmed Interest Paid	Appeal Modified/ Confirmed Penalty/ Late Fee Paid	Appeal Modified/ Confirmed Net Amount.	Appeal Modified/ Confirmed Amount Paid.	Appeal Modified/ Confirmed Balance Amount.
1	WBARB	01/07/2014		15212	1904579	0	1904579	500	150	0	650	0	650

n.b. : In case payment is not made through GRIPS, copy of both sides of challans to be scanned and send it your respective Charge Officer from your official email-id

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Figure 11.0.0