E-FILING

OF

RETURN

FOR

VAT

USER

MANUAL

<u style="color:red">Online Filing of Returns</u>

Thanks for accessing the website of the Directorate of Commercial Taxes, West Bengal.

Now the dealers registered under the West Bengal Value Added Tax Act, 2003 can file their VAT returns ONLINE through a secured facility provided on this website. However, initially this facility is available only to the Registered Dealers who have been selected for the purpose. Letters have been issued / will be issued individually to all such selected dealers intimating such selection. <u>Charge-wise</u> lists of the selected dealers have also been displayed in this website in phases.

To file returns on-line, a selected dealer is required to deposit his tax within the time frame prescribed under the Act/ Rules in the usual method or by way of on-line payment electronically which system has been introduced from May 2008 through the State Bank of India, the Central Bank of India and certain other nationalized Banks.

Finally all dealers eligible to file electronic returns will have to obtain Digital Signature from the competent certifying authority. However, initially since Digital Signatures are not readily available, the selected dealers can submit online returns without Digital Signature. In such case, the dealers will be required to send a follow-up Signed Copy of the return. The dealer need not put in efforts again for preparing a signed copy. He may just take a print out of the online return, append his signature on it and simply mail the same to the concerned Assessing Authority.

As soon as the dealer's signed copy is received in the Corporate Division / Charge Office, the Commercial Taxes Directorate will validate the relevant record submitted by the dealer online. Thus the dealers do not need to stand in long queues only to catch up with the deadline of the quarter, as the date of submission of the online Return will be accepted for the purpose of limitation, if the signed copy of Return follows up within 15th of the month next to the month in which the return is due. It is to be ensured that the signed copy of the return for quarter ending 31.03.2008 reaches the Corporate Division/ Charge Office within 15th May, 2008 in the foresaid manner. If the signed copy reaches after 15th, then the date of receipt of the same will be treated as the date of submission of the online return.

If you are a selected dealer and file your return online, that will not only save your valuable time, but also will ensure that correct data are fed in the Directorate's computerised database of returns.

So please go ahead and simply log in and file the return for Q.E. 30.06.2009 following the instructions laid down.

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Purpose :

      This User Manual explains the steps for e-Filing of VAT Returns at the Directorate's website.

Definition, Acronyms & Abbreviations :

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

Procedures and Guidelines for e-Filing of Return

1) Who can file a return online?

Any dealer who is registered under VAT Act 2003 and selected for the purpose, can file VAT Return online.

2) How to create your Login account so as to access online e-Filing of Return System ?

Each dealer selected by the Directorate of Commercial Taxes has been provided with User-id and Password in the letter send by the Directorate to his business address, by post. A list of dealers selected for e-filing of VAT Returns is available in the website of the Directorate.

If the above - mentioned letter is not received by a selected dealer, he may contact the help-desk of the Directorate (Room No. 310 in the 3rd. floor of the main building at Beliaghata, Kolkata or call 2251-6784, Extn. 257).

Pre-requisite for e-filing of Return

1. A dealer who has been selected and has been provided with User-id and Password from the Directorate of Commercial Taxes, can file his return electronically. Without getting User-id and Password, no dealer can file electronic return.

2. Please remember that the Password <u>must</u> be changed when you log in for the first time.

3. You can file electronic return using 'Download/ Upload Return Filing' method. For that you must have client software that can accept the data for e-Filing of return and later upload it to the XML version. The Client Software for e-Filing can be downloaded from e-Filing portal of the Directorate of Commercial Taxes after authentication using User-id and Password.

4. Client computer must have the following components installed :-

    > Windows-XP / Windows 2000

    > Internet Explorer v6.0 and above additionally for 'Upload / Download Return Filing' facility

    > Acrobat Reader 8.1 or above which can be downloaded free of cost from the website link
    http://www.adobe.com/products/acrobat/readstep2.html

    > If You don't have JRE 1.6 or Later then click the following link to
    http://www.java.com/en/download/index.jsp

Pre-requisite for e-filing of Return

Steps for filing of Electronic Return in Download/ Upload method

Step-1

Visit Website

Visit the Directorate's website: www.wbcomtax.gov.in. Below is the front page of the portal.
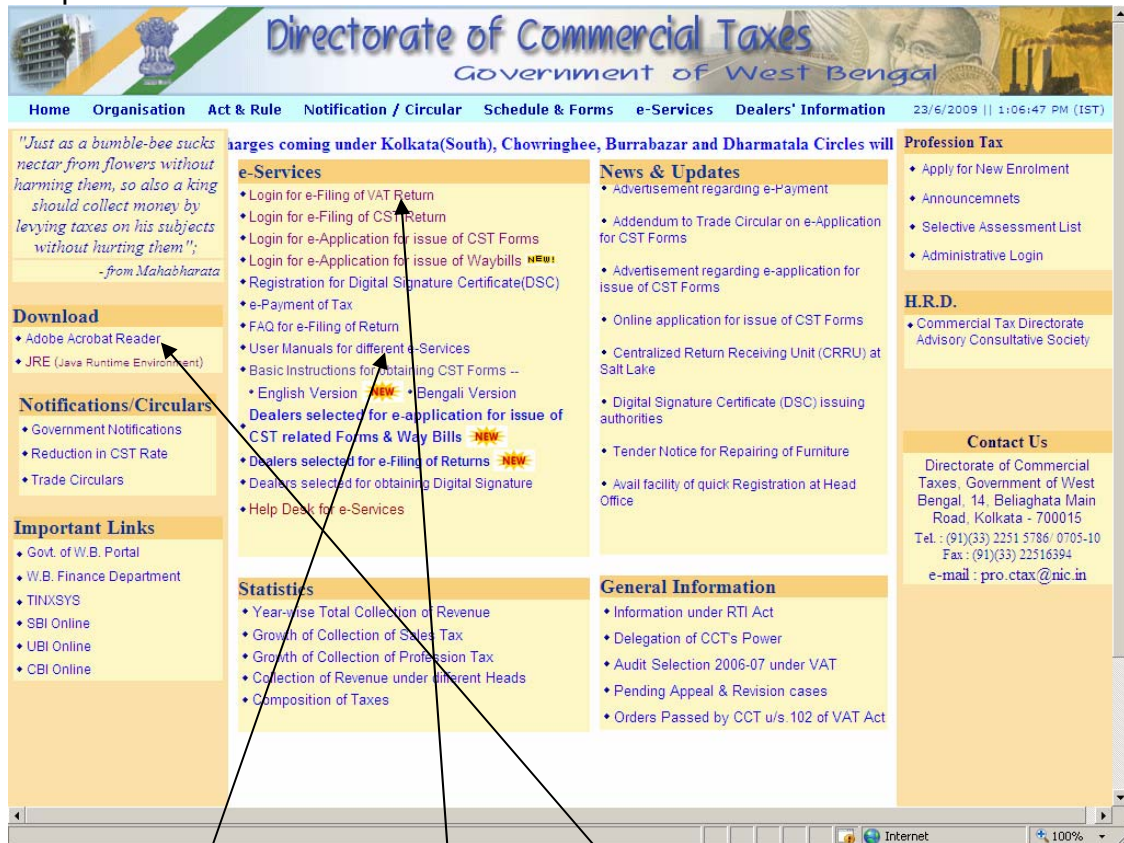
If you do not have the 8.1 version of the Acrobat Reader you may first download the same by clicking at the link '*Download Acrobat Reader'* and install in your PC. You may next download the user manual by clicking at the link '*User Manual for eFiling of Return'* and save it in your desktop; preferably get a print of it to help you go ahead.

You may now click *'Login for eFiling of VAT return'*. The following screen will be displayed on clicking this link.
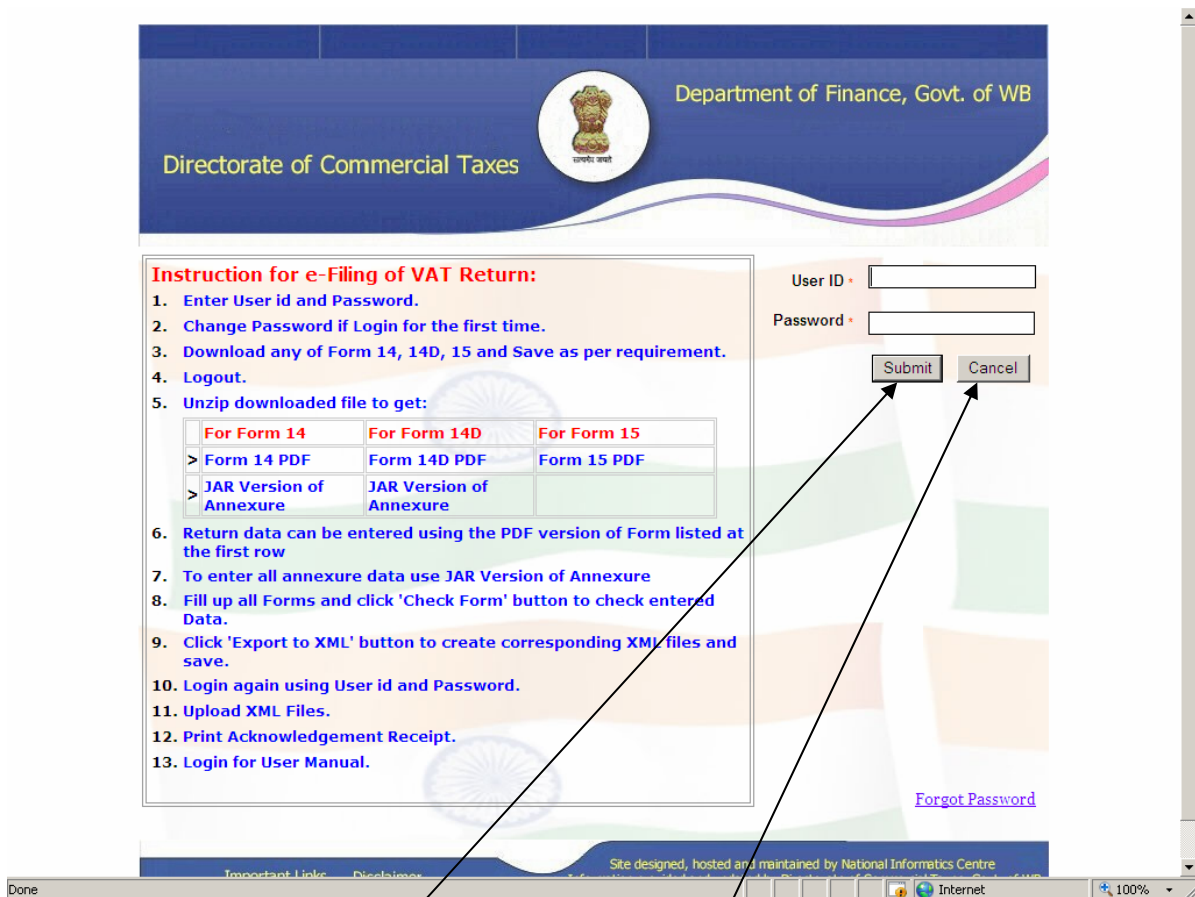
Step-2

User Authentication

This is the second page of the portal for electronic filing of return. You have to enter the User-id and Password which have been provided by the Directorate of Commercial Taxes. If you commit any mistake in doing so, you may re-enter those on clicking the '*Cancel*' button. You will have to click on the '*Submit*' button for user authentication by the server.

If the User-id and Password are incorrect, then the following screen will be displayed.

At this stage, you will have to go to the earlier page on clicking the *'Go to Login Page*' as displayed on the screen and try again with the user-id and password provided.

If you are entering for the first time, on successful authentication, you will be prompted to change the Password, as shown in the following screen.
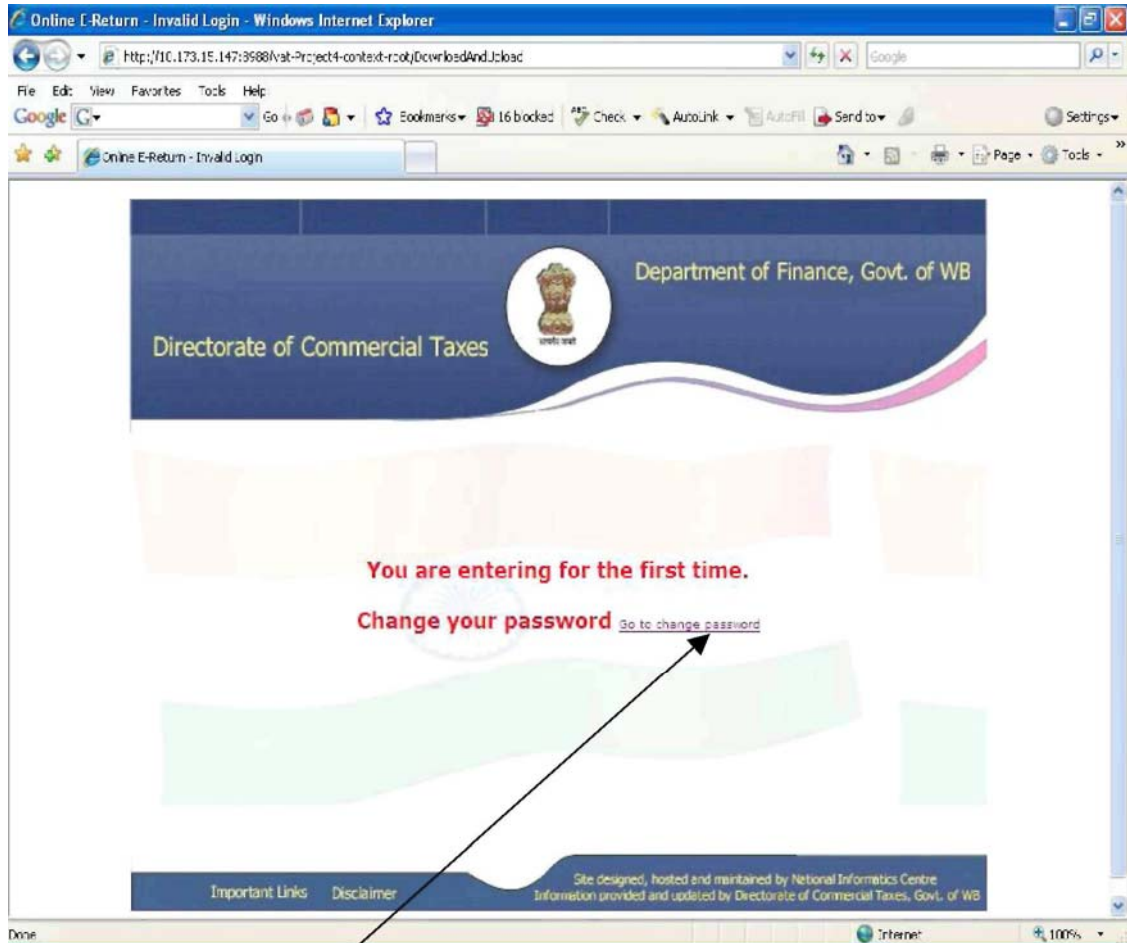
Click on *'Go to change password'*. The following screen will be displayed on doing so.

Step-2

Change Password

     In the screen shown above, you will enter User-id and the Password given by the Directorate of Commercial Taxes for the first time. Next, new password, as per your choice, has to be entered the area provided. Password must be of 8 characters and a combination of alphabets, numbers and special characters. Special character is to selected from the list – "@", "!","<", ">","*", "$","+","~" except at first and last position of password.

     Example of password composition - ab1cT*x4

     You will re-enter the new password and confirm the new password entered. You have to select a hint question and enter answer to that in the box provided. This hint answer has to be provided by you for authentication if you ever forget the Password. You will also have to enter an email id for further communication.

     On '*Submit*', the system displays the message after storing the new password. '*Cancel*' button will reset all data entered. Henceforth you will have to access only with new password. You may change the Password at will at any periodic interval.

Forgetting Password

In case you forget the Password, you have to click on link '*Forgot Password'* in Login page and the screen shown below will appear. You will enter the answer to the hint question (question to authenticate user) selected at the time of 'Change *Password,'* and click '*Submit*'. If answer to the hint question is correct, you will receive a Password from Directorate of Commercial Taxes in your email-id. You should again change Password after receiving the same.

Note – 'Forgot Password' facility is provided to you if you have changed your Password after first entry as hint answer and email-id has been provided for sending the newly generated Password.

Step-4

User Authentication with new password

You have to logout and enter the User-id and new Password as given by you in Change Password screen. If you commit any mistake in doing so, you may re-enter those on clicking the '*Cancel*' button. You have to click on the '*Submit*' button for user authentication by the server.

If the User-id and Password are incorrect, then the error screen will be displayed. After successful authentication following screen will be displayed.
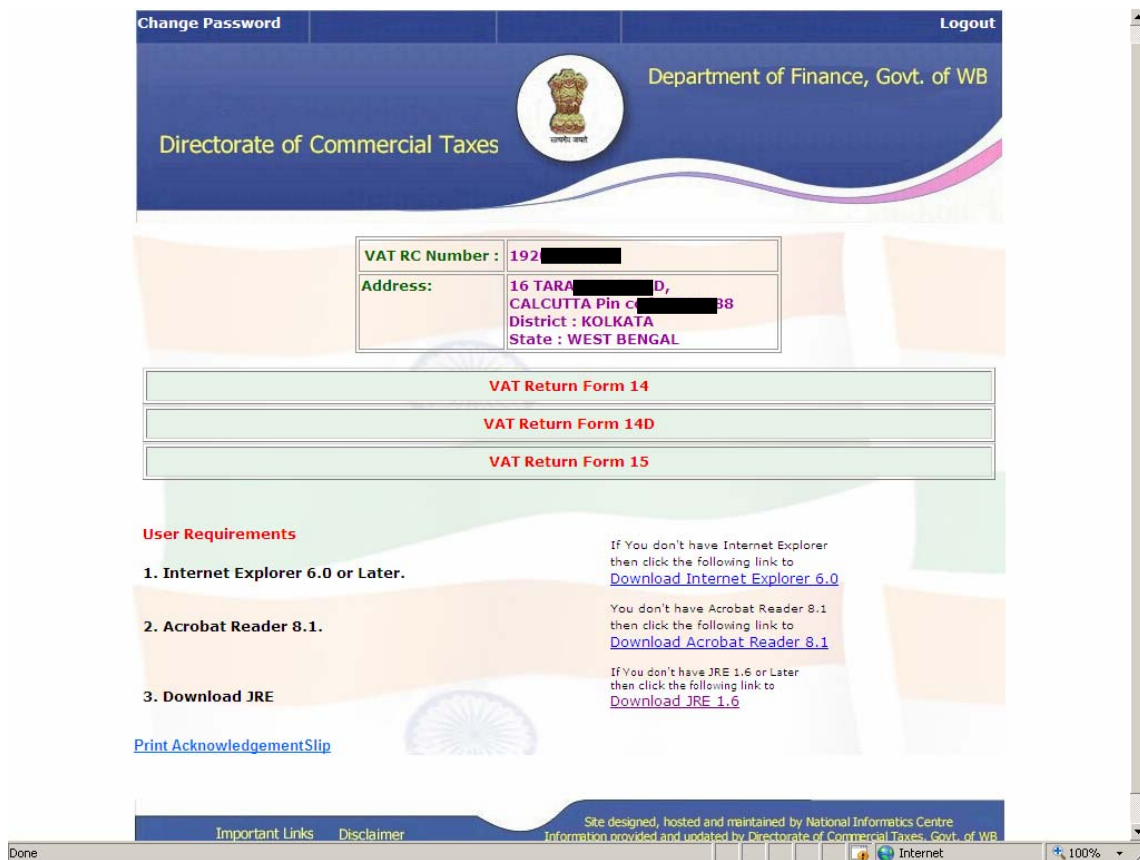
For Dealers filing VAT Return Form 15, he has to click to open the section to Download Forms and User Manual Links and Upload XML Link. The Page will be as follows.

Step-5

Download PDF files

You have to click on *'Download PDF version of Form 15 to File Return'* link (as shown in the screen) to download the zip file viz. **E_Return_15.zip**. This zip

file contains the blank PDF files of *'Form 15* to be filled up by you for the purpose of filing return electronically. On clicking this link, the next screen will appear as:
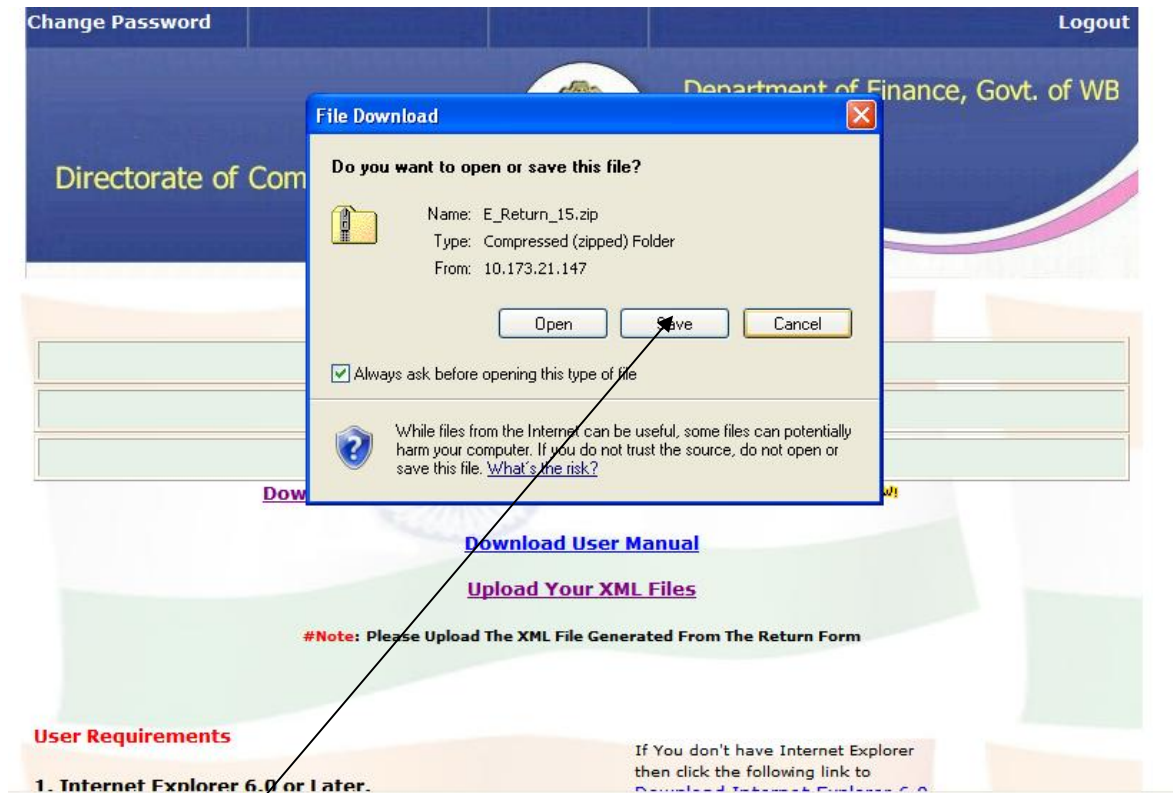
You are prompted to save the zip file. To do so, you will have to click on the '*Save*' button on the dialogue box prompting the message. On clicking the 'Save' button, the next screen will appear as follows:
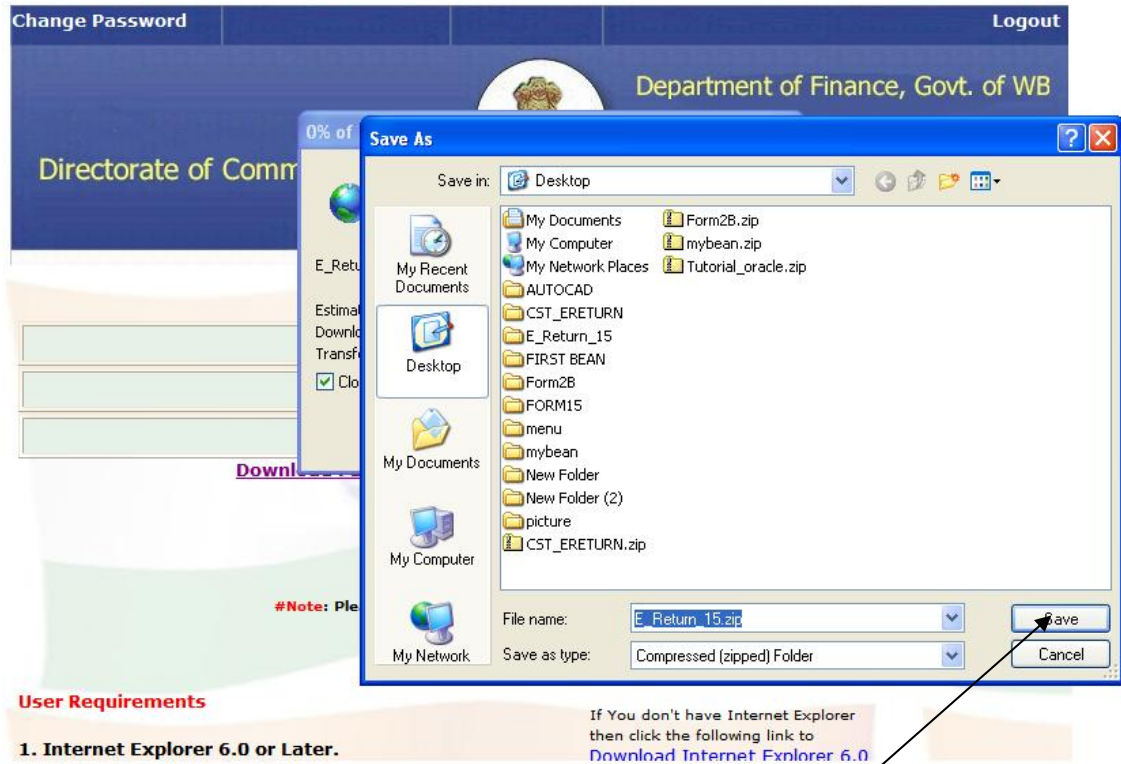
You will have to choose a directory where the zip file will be saved in your computer. To do so, you have to click on the *'Save'* button. On clicking, the next screen will appear as:
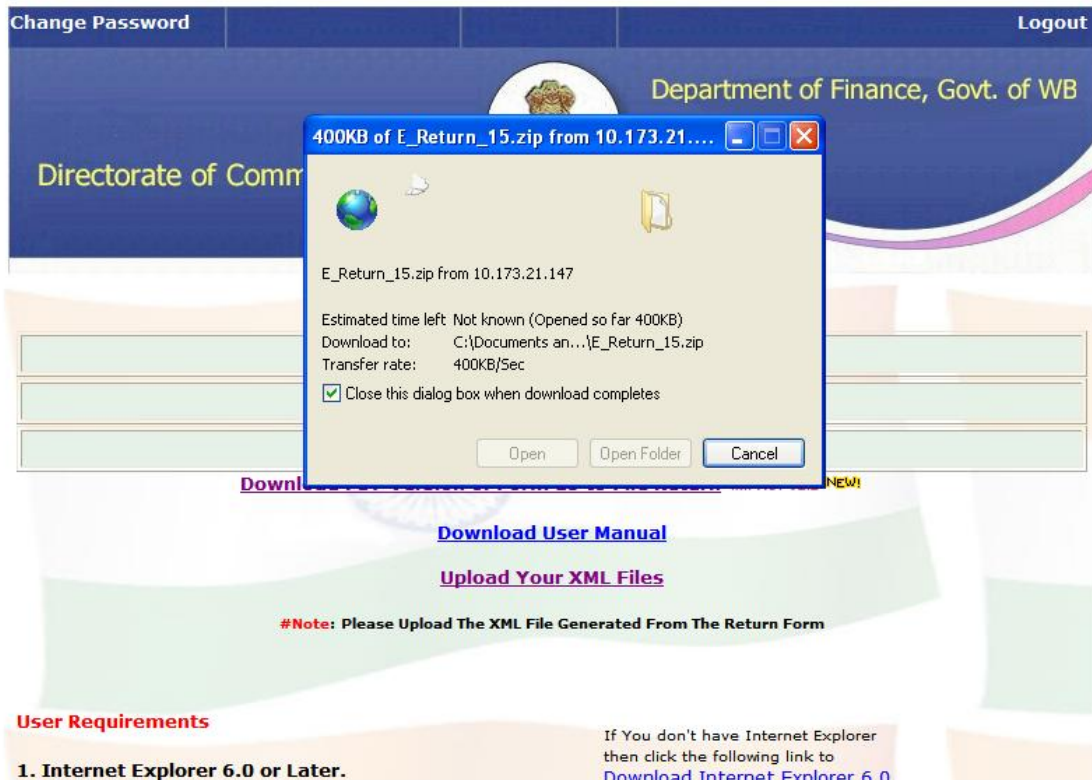
Step-6

Enter Return Form data

After download is complete, you may disconnect internet and you have to unzip the downloaded zip file. You will get four .pdf files after unzip.

These files are as follows:

1. E_Return_15.pdf file representing the blank 'Form 15'. This file has 4 pages.

First screen of *'Form 15'* pdf file is shown below.

THE WEST BENGAL VALUE ADDED TAX RULES , 2005

FORM 15

IMPACT v2.2

[See sub-rule (2) of rule 34]

Note1 – Check the version of the VAT Forms. It should be *'IMPACT v2.2*'

Note2 - For navigation i.e. moving from one field to another, you should use the *Tab* **button only**.

Note3 - You have to enter data in all forms. If the annexure is not applicable, then you have to fill up return period and Registration Number and click on '*Check Form'* and then click on '*Export to xml'* button to generate .xml file.

In Sl. No. 22 **Payment Details** in **Challan No** column numeric part of challan no should be entered.

Step-7

Check Form data

After entering data in all the fields in each of the pdf forms, you have to click on the '*Check Form*' button as shown in the figure to uncover any error still not tracked. If any error exists, then it will be displayed with appropriate message.

Step-8

Create xml data file

22. Payment Details

Date DD/MM/YYYY	Challan No.	Bank/Treasury Name	Bank/Treasury Branch	Bank/Treasury Code	Period (YYYYMM)	Amount Rs.

23	Sale of the three main taxable commodities:(in terms of sale value) during the return period		Rate Of Tax %	
	Name of the commodity			Amount
(i)	SELECT COMMODITY NAME		Select	
(ii)	SELECT COMMODITY NAME		Select	
(iii)	SELECT COMMODITY NAME		Select	

Declaration :

1. [Full Name in block letters] _____
   declare that the information given in this return is correct and complete .

☑   I declare that the information given in this return is correct and complete.

| ** Signature with date		Name and status	

[Check Form]   [Edit]   [Export to XML]

If there is no error, then '*Check Form'* will be disabled and '*Export to XML*' button and '*Edit'* button will be enabled. If you want to edit the data, Click on *'Edit'* button and modify the data or else click '*Export to XML'* button to generate the .xml file to be uploaded. You will be prompted to save it in your computer by giving filename of xml type in a directory of your choice. For each pdf, one xml file has to be saved for uploading.

Note - For ease of understanding and correlating, same names as in pdf may be used for xml files.

Upload xml data file

To Upload xml files, you have to connect to the portal and enter your User-id and Password. After successful authentication, next screen as shown in the figure will appear. You have to click on the link showing '***Upload Your XML Files***'
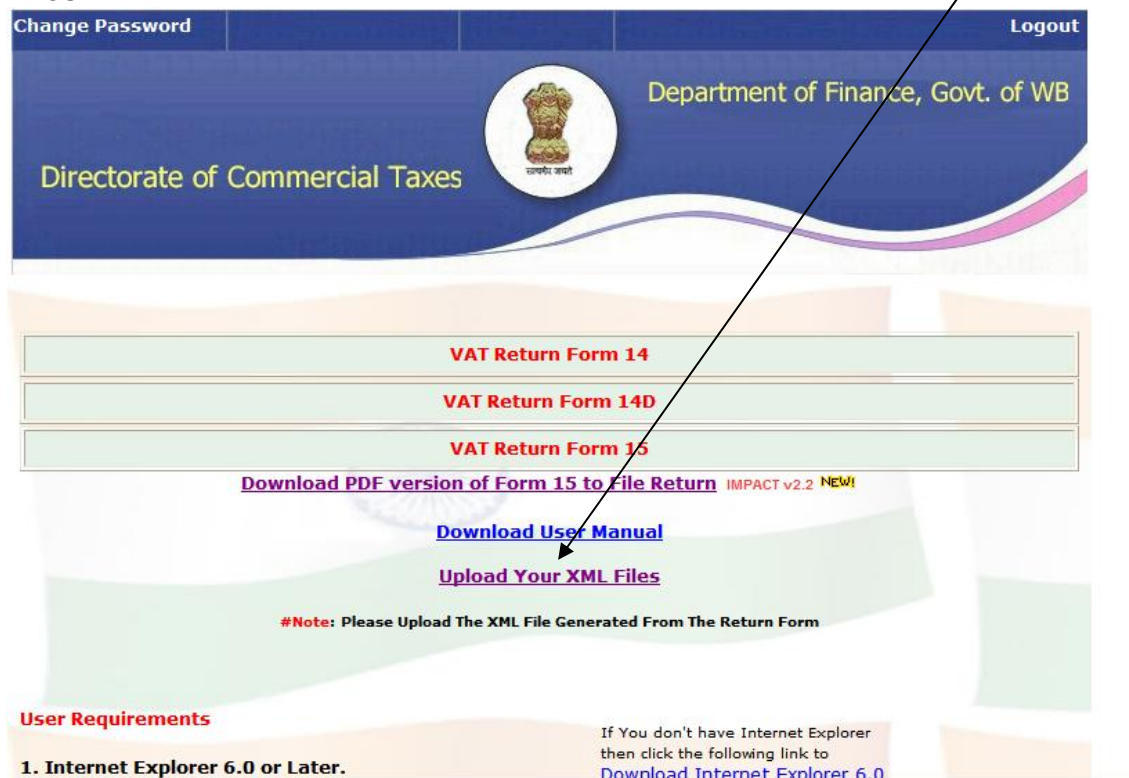
You have to click on '*Browse'* button to select the xml files, stored in your PC, to be uploaded.

You will select the file to be uploaded by moving to the folder where you have stored the file in your own PC.
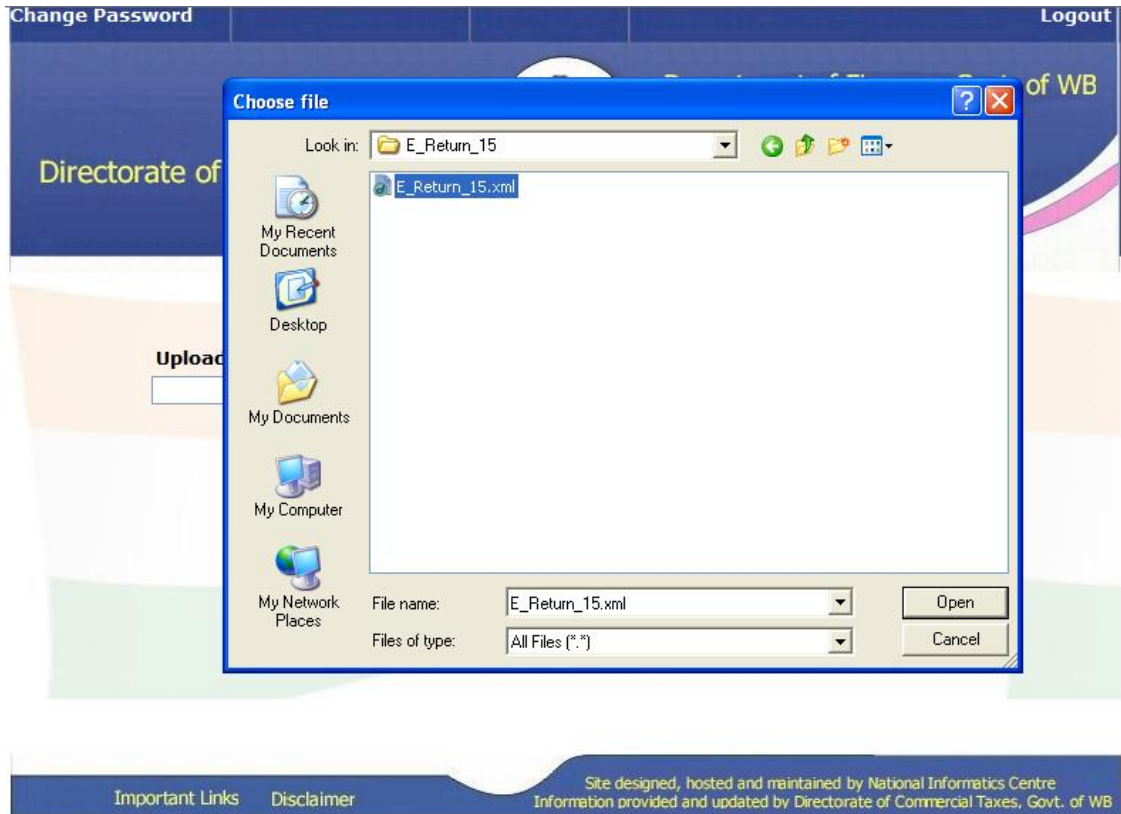
Step -10

Check for errors and print acknowledgement

At this time, server side error checking will be performed as shown in the figure below.

If any error is found, then that will be displayed accordingly as shown in the figure below.

Errors are self explanatory. If the errors are found in the data entered in the pdf files, such errors have to rectified and xml files will have to be created and uploaded again.

On successful uploading of files, you will be informed with an acknowledgement slip as shown in the figure. You should take a print (by clicking on '*Print*' button) of it for future reference before '*logout*'.