

SETTLEMENT OF DISPUTES, 2023

STEPS TO FOLLOW FOR GENERATION OF APPLICATION REFERENCE NUMBER

For **SOD Scheme-2023**, the **LAST DATE** for making **payment** and also for manual **submission of Form-1** along with the **Reference No.** generated online is **31st May, 2023**.

➤ **STEP-1:** Fill up the Form-1 manually and Calculate the Payable Amount correctly.

➤ **STEP-2: MAKING PAYMENT FOR SOD THROUGH GRIPS**

Next task is to make your payment online through **GRIPS**. For making payments on the Directorate's website, go to **VAT/CST/WBST > e-services > e-payment > GRIPS > Click the GRIPS icon >** you will be re-directed to the GRIPS Portal **> PAY NOW -->** Enter Mobile No. & Generate OTP --> Submit the OTP --> Either Register OR proceed to Pay Without Registration - -> Accept --> Enter Depositor Details --> Enter Department Details (select **Department as "Directorate of Commercial Tax"** ; select **Service as "Commercial Taxes other than Profession Tax"** ; select **User Type as "SOD"** and Enter Registration No.) --- > Then fill up the remaining details and make payment.

Those who are unregistered, may type **"Unregistered"** in the space for Registration No. For making payment towards the Bengal Finance (Sales Tax) Act, 1941, the Bengal Raw Jute Taxation Act, 1941, the West Bengal Sales Tax Act, 1954, West Bengal Motor Spirit Sales Tax Act, 1974 and the West Bengal Sales Tax Act, 1994 option **'SST'** is to be selected under **Sub-Service**.

➤ **STEP-3: GENERATE APPLICATION REFERENCE NO. ONLINE**

1. Go to the official website of the Commercial Tax Directorate of Govt. of West Bengal (www.wbcomtax.gov.in). Then either click on the **SOD-2023 Tab** or go to the menu “**VAT / CST / WBST**” in the menu bar and then click the sub-menu “**SOD 2023**”.
2. Click the link “**Generate Reference No.**” at the top.
3. Select the appropriate option whether you are **registered** or **not**. If you are a registered dealer, enter the **Registration Certificate Number (RC No.) correctly**. If unregistered, type the Trade Name and select the proper Jurisdiction/Charge Name.
4. **Please do not make duplicate entry**. If you have already applied for generation of reference no. using this RC No., you will be shown the references of that/those application(s).
5. If you have made any mistake in the previous application, you will have following options –
 - a. **Delete** - If you have made **mistake in selecting the ACT**, then click the “**Delete**” button and enter the Reference No. that you want to delete. Your application will be deleted. Then apply for generation of reference no. afresh from the beginning.
 - b. **Modify** - If you have made **mistake in any other field**, then click the “**Modify**” button and enter the Reference No. that you want to modify. Your previous application will be opened before you for modification. You can modify any field except the Act name and then click “**Save after Modification**” to save the changes.
 - If you have **not changed/modified anything**, then **don't click** the ‘Save after Modification’ button at the bottom of the modification screen. In that case, please exit from the screen by clicking the ‘**Home**’ button at the top left hand corner of the screen.
 - **You can modify your application only twice**. After that, you have to “**Delete**” the application and apply afresh.

- c. **Continue** - If you want to submit **another application for a new period/new case under the same Act** in addition to your existing application, click the “**Continue**” button to continue.
6. If it is a fresh application and you have typed the RC No. correctly, the Trade Name and Jurisdiction will be auto populated. **If wrong Charge Name appears, then select the correct Charge Name from the list of Charges.**
7. Now enter the **Name of the Applicant** (name of Proprietor/Partner/Company/Society etc.), present **Email Id** of the applicant and **Mobile No.** of the applicant. **Please provide valid Email Id & Mobile No.** so that communications can be made without any problem.
8. Select the **Period** of the case in respect of which application is being made.
9. Enter the **Amount Involved** (in Rs.) [**as reduced by deposits/payments/recovery made till 14.04.2023**] –
- Enter Admitted Tax Amount (if any)
 - Enter Disputed Tax/Penalty Amount (whichever is applicable)
10. Enter the **Amount Paid** (in Rs.) **on or after 15.04.2023 for Settlement** –
- Enter Admitted Tax Amount (if any)
 - Enter Disputed Tax/Penalty Amount (whichever is applicable)
11. Select the **Last forum at which the dispute is lying** from the list.
12. Enter **Relevant Assessment Case No./Penalty Case No./Communication Reference No. or Date.** **Please fill up this field cautiously and correctly.**
13. Then enter the **GRN details.** **Only the details of Payment made on or after 15.04.2023 are to be entered.**
- If you have multiple GRN Details, enter those details by clicking ‘**Add Row**’ button. **Please type the GRN No., Payment Date and Tax/Penalty amount correctly, otherwise it will be difficult to track your payment made through GRIPS.**

14. Click “**Submit**” button to save the data and generate Reference No.

✓ *If the values in ACT, RC No., Period & Case No. are same as that of any previous application, then you will not be allowed to submit application again. A message will appear – “You have already applied under same ACT against same RC No., period & Case No.” In that case, you have to either ‘Modify’ or ‘Delete’ such application.*

15. An Application Reference No. will be generated after successful submission of the above application. This Reference No. is to be kept for future references. Printouts can be obtained at this stage as well as through dedicated link for printing using the Reference No.

✓ *Application for different periods will have to be made separately, even under same Act.*

➤ **STEP-4: SUBMISSION OF FORM-1**

Write the Reference No. generated online in the proper place of Form-1.

Now you have to **submit the Form-1 manually in duplicate** to the **respective jurisdiction along with Reference No. generated online** and other relevant documents. So keep the printout of Reference No. Ready.

REMEMBER THE LAST DATE FOR EVERYTHING IS

31.05.2023