

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES,
14, BELIAGHATA ROAD, KOLKATA-700 015**

TRADE CIRCULAR No : 02/2012

Date : 04.01.2012

Addendum to Trade Circular No. 06/2010 dated 17.03.2011.

Reg.: Discontinuation of manual issue of central “C” & “F” Forms after the expiry of the date of submission of revised CST return.

After the issue of Trade Circular No. 07/2010 on 22.06.2010, selected dealers started generating dematerialised central “C” & “F” Forms. Going to dematerialise the Forms, they faced some typical problems like short payment of tax in CST return, incorrect submission of annexure “E” & “F” along with CST return, mistakes committed in the fields earmarked for CST No./ TIN of the seller or transferor or in the field earmarked for invoice amount etc. In all such cases, the selected dealers were automatically declared disqualified by the system and they were either unable to generate the required Forms or they had generated incorrect Forms.

To come out of such an impasse, Trade Circular No. 06/2011 was issued on 17.03.2011. The selected dealers who were not capable of obtaining dematerialised ‘C’ & ‘F’ Forms in their correct forms, were given two options. The cut off date between these two options was the date of filing of revised return.

It was clearly spelt out that the dealers in whose case the date of filing of revised return had not expired, would be allowed to file revised return within the time and would generate correct ‘C’ & ‘F’ Forms as per that revised return. Even if ‘C’ & ‘F’ Forms had already been generated, dealers were given liberty to apply before Addl.CCT/ISD for cancellation of such forms and after such cancellation, the dealers were allowed to generate correct ‘C’ & ‘F’ Forms.

The second option was that when the date of filing of revised return had already been expired, the dealers were allowed to submit revised statement (in duplicate) (in return format) along with an application (in duplicate) for issue of Central Forms before Addl CCT/ISD. When the dealers had already generated dematerialised incorrect Forms and date of filing of revised return had already expired, they were also allowed to apply before Addl CCT/ISD for cancellation of such forms. In all such cases, Addl CCT/ISD was to process the application and to cancel the already generated Forms and to send the copy of application to the assessing authority for issue of manual Forms.

The process is being continued since 17.03.2011 and it would not be prudent for us to continue this dual system endlessly. It is expected that the selected dealers have already got accustomed with the changed system and have been able to cope up with the problems they faced earlier.

It is, therefore, decided to discontinue the manual issue of Central 'C' & 'F' Forms i.e. the second option available to the selected dealers in terms of Trade Circular No. 6/2011 dated 17.03.2011, with immediate effect.

It requires mentioning here that as per amended provision amended vide WB Finance Act, 2011, revised return can be submitted only once for each period and that too within six months from the due date of filing. It has come into operation from 01.09.2011. It is also decided in this connection that dealers henceforth will not be allowed to change any amount given in serial no. 15A/15B of VAT return and/or serial no. 14/15 of CST return or to include/exclude bills/invoices of that quarter or of any previous quarter after expiry of the period of submission of revised return.

Considering this change in the provision and considering the problems usually faced by dealers while generating dematerialised central forms for the quarters ending on 30.06.2010, on 30.09.2010, on 31.12.2010& on 31.03.2011, for which dealers have not yet generated those Forms even after submission of correct return, they can now generate those forms within 31.03.2012 positively although their period of submission of revised return had already been expired long ago. Though the date of submission of revised return has already expired, the dealer will still be allowed to revise Annexure "E"/"F" only without changing the amount given in serial no. 15A/15B of the VAT return and that given in serial no. 14/15 of CST return. This means that the amount for which Form C/F is claimed to be generated should be equal to serial no. 14/15 of CST return and should be either less than or equal to the amount given in serial no. 15A/15B of the VAT return respectively. There will be a new link in the Directorate's *website* for dealers for changing the Annexure and for generating the forms thereafter. To avail this facility, dealers have to apply first before Addl CCT/ISD for cancellation of forms if already generated. This facility will not be available if forms generated earlier are not cancelled following the procedure laid down in Trade Circular No. 06/2011.

Those dealers who have already received such forms manually from charge offices as per trade circular no. 6/2011, need not apply for such generation. They will be proceeded against as per law if they apply further.

From the quarters ending on 30.06.2011 onwards all Central Forms must be generated online latest by the stipulated date of submission of the respective revised returns.

Trade Circular No. 06/2011 dated 17.03.2011 is amended as above.

Assessing authority will please bring the above instruction to the notice of the dealers under his control for their guidance.

H.K. Dwivedi
Commissioner,
Sales Tax, West Bengal.

Memo No. 19(500)CT/PRO
3C/PRO/2008

Dated : 04.01.2012

Copy forwarded for information and necessary action to :-

- 1) The Principal Secretary, Finance (Revenue) Department, Government of West Bengal.
- 2) Spl. Commissioner, Sales Tax, W.B./Addl. Commissioner, Sales Tax, W.B.
- 3) Spl. Officer, Bureau of Investigation.
- 4) Sr. Joint Commissioner, Sales Tax, (H.Q.).
- 5) Sr. Joint Commissioner, Sales Tax,..... Circle/Range/Central Section.
- 6) Jt. Commissioner, Sales Tax.....Circle/Charge.
- 7) Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.
- 9) Website HYPERLINK <http://www.wbcomtax.gov.in>.

for Commissioner,
Sales Tax, W.B.