

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

TRADE CIRCULAR NO. 05/2016
DATED: 25.07.2016

Subject: Mandatory Submission of Return using Digital Signature

In its continuous endeavour to promote e-governance among citizens, the Directorate has decided to extend the facility of submission of return using digital signature to larger number of registered dealers with effect from quarter ending 30th June, 2016. Accordingly the West Bengal Value Added Tax Rules 2005, has been amended through Notification No. 1024-F.T. dated 21.07.2016.

According to the amendment, all registered dealers filing return in Form 14/14D/15/15R having turnover of sales or contractual transfer price or both in the immediate previous year, i.e., 2015-16, in excess of rupees fifty lakhs or having registration under the Companies Act, 1956, or the Companies Act, 2013, shall have to furnish return using DIGITAL SIGNATURE mandatorily from quarter ending 30th June, 2016, in terms of amended rule 34A(3) of WBvat Rules, 2005. These dealers need not submit any signed hard copy of the said return furnished on line or the acknowledgement thereof, at the Charge Office/ LTU/ Central Section, as the case may be.

All registered dealers falling under the category as mentioned above, who do not have Digital Signature Certificate (DSC), are requested to procure the same and get it registered with this Directorate immediately to avail of the service. DSC registration with the Directorate can be done using the website www.wbcomtax.gov.in.

Registered dealers not falling under the above category, may also submit return electronically using DSC, or alternatively send the single page signed acknowledgement in Form 14e/15e/15Re, as the case may be, to Central Receiving Section at the address noted therein so that it reaches the said address within fifteen days from the expiry of the due date of furnishing the return electronically.

Thus, the need for filing of hard copy of the entire return is done away with. We expect a saving of approximately 5 crore pages of printing every year. All dealers are advised to obtain DSC at the earliest convenience.

Sd/-25/07/2016
(Binod Kumar)
Commissioner,
Sales Tax, West Bengal

Memo. No. 655CT/PRO
3C/PRO/2015

Date: 25 .07.2016

Copy forwarded for information to the Senior Joint Commissioner, Commercial Taxes, Information Systems Division, for information and for uploading it on the official as well as internal website of the Directorate for information of all concerned.

Sd/-25/07/2016
(Adesh Kumar)
Addl.CCT & PRO