

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

**Trade Circular No. 07/2012
Dtd. 25.06.2012**

Sub: Certificate of attendance in proceedings.

It has been represented that at times a dealer or casual dealer or transporter, or the authorised representative appearing before any authority of the Directorate of Commercial Taxes in response to a notice issued to such dealer or casual dealer or transporter may require a proof of their attendance before the concerned authority for future reference and that normally the attendance is recorded only in the relevant case records to which the dealer does not have any access. Sometimes such proof is also required for the internal control of the concerned dealer etc. It has also been represented that there are instances where the attendance was not properly recorded in the relevant case records.

The attendance of a dealer or a casual dealer or a transporter or that of an authorised representative in response to any notice issued by any authority of the Directorate of Commercial Taxes is often established by the official receipts granted on the date of hearing itself in respect of submission of the letters, written submissions etc. made during the course of such proceedings. There are also occasions where letters submitted for recording attendance have also been officially acknowledged and receipts have been granted for the same.

For the purpose of bringing in uniformity in the matter, it has been decided that a person appearing in response to a notice issued by any authority of the Directorate of Commercial Taxes may, if he so desires, obtain a Certificate of Attendance from the concerned authority only when such person furnishes an application in duplicate incorporating the relevant particulars of the proceeding for issue of such certificate. Such particulars shall include the name and address of the concerned dealer or casual dealer or transporter, RC number, the nature of the proceeding (assessment, appeal, penalty etc.), the relevant case number, date of appearance, name of the person appearing, signature of the person appearing, and name and designation of the concerned authority before whom such appearance was made. The concerned authority, after verification of the particulars, and after recording his comments, if any, will acknowledge such application by putting his signature and seal thereon and such a signed copy of application shall be handed over to the applicant as the proof of attendance in the relevant proceeding on that particular date.

The above system may be followed in proceedings before the Officials of the Directorate.

Sd/-
(Binod Kumar)
Commissioner,
Sales Tax, West Bengal.

Memo No. 393 (225)CT/PRO
3C/PRO/2008

Dated : 25.06.2012

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.