

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

TRADE CIRCULAR NO.11 of 2013

Dated:-10.07.2013

Sub: Import of taxable goods by way of purchase through online shopping for personal use not meant for sale

On the basis of amendment made in the West Bengal Value Added Tax Rules, 2005, as specified in Notification No. 765 F.T. dated : 05.06.2013, certain changes have been made in the procedure of importing taxable goods through courier into West Bengal.

According to the newly inserted rule 110C(1A) of WBVAT Rules, 2005, when any consignment of goods, other than those referred in rule 99(2) of the said Rules, is brought into West Bengal from outside the state, by any person, other than a dealer, for his/her own consumption and not for any commercial use, after purchasing such consignment through online shopping and being transported through a courier, selected by the Commissioner on application, the person, not being a dealer, shall not be required to obtain Waybill in Form 50A.

The courier companies engaged in transporting such consignments shall apply in prescribed format, as available in Directorate's website, before the Additional Commissioner, Commercial Taxes, Central Section (Waybill) for selection. On approval, necessary Enrolment Number will be allotted to the selected courier company and will be communicated to the company along with required User Id & Password via e-mail.

There will be a web-link under "e-Waybill" in the website www.wbcomtax.gov.in for such selected courier companies. Such courier companies shall be required to upload a declaration in the form of a manifest containing every detail of such consignments to be transported by them into West Bengal before entry into the state.

To avail this facility, before entering into West Bengal with such consignments, the selected courier company is required to:-

- i) Login the given web link using User Id & Password;
- ii) Download necessary JAR file for 'Manifest';
- iii) Fill up the Manifest JAR file, get a printout and save as XML file;
- iv) Upload the saved Manifest XML file;
- v) Get a print out of system-generated acknowledgement on successful upload;
- vi) Sign on both the print outs by an authorised person with seal.

Only after which the courier company will be able to enter into West Bengal with such consignments along with the signed print outs of manifest & acknowledgement.

Any violation of such provision shall attract penal provisions prescribed u/s 77(1) or u/s 79, as the case may be. For selection and any subsequent de-selection Commissioner's decision is final. For any query relating to the online process, selected couriers may contact Additional Commissioner, Commercial Taxes, Information Systems Division. Regarding queries relating to eligibility & selection, Additional Commissioner, Commercial Taxes, Central Section (Waybill) may be contacted.

Sd/-10.07.2013
(Binod Kumar)
Commissioner,
Sales Tax, W.B.

Memo No. 667CT/PRO
3C/PRO/2012

Date : 11.07.2013

Copy forwarded to Addl.CCT/ISD through e-mail for information and for taking necessary action for placing it in the Directorate's website for awareness of all concerned.

Sd/-11.07.2013
Addl. Commissioner,
Sales Tax, West Bengal