

GOVERNMENT OF WEST BENGAL
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES,
14,BELIAGHATA ROAD, KOLKATA-700015

Trade Circular No. 13/2011

Dated 19.09.2011

**Sub: e-registration of dealers and compulsory payment of security u/r 195A of
WBVAT Rules when a dealer desires to be registered voluntarily u/s 24(1)(b)
of the WBVAT Act.**

Trade Circular No.11/2011 dated 01.08.2011 was issued to deal with e-registration system, in salient feature (g) of paragraph 4, it was laid down that in case of voluntary registration the assignment of registration number and issue of certificate of registration should be made only upon payment of an amount as compulsory minimum security. By issuing 1st addendum to that Trade Circular No.11/2011 on 10.08.2011, changed decision that dealers willing to get registration voluntarily u/s 24(1)(b) of the Act would not have to pay the required amount compulsory security before assignment and issue of certificate of registration and instead he would submit an undertaking along with his application for registration stating that he would deposit the required amount of compulsory security within 3 working days from the date of grant of registration to him failing which the registration number issued to him would be in operative.

Since then almost one month has elapsed and within this short span huge defaulting cases have been reported to me causing serious concern to the online system of registration. This has frustrated the basic purpose for which the system was introduced.

Therefore, we are constrained to decide that the 1st addendum to Trade Circular no 11/2011 issued on 10.08.2011 is withdrawn with immediate effect and the modalities laid down in salient feature(g) of paragraph 4 of the Trade Circular No.11/2011 will come into operation from today onwards.

It is expected that the officers of the Directorate and the dealers will respond to the requirements of law. All concerned are requested to bring the contents of this Circular to the notice of the dealers.

H.K. Dwivedi
Commissioner,
Sales Tax, W.B

Memo No. 511(500)CT/PRO
3C/PRO/2008

Dtd. 19.09.2011

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.