

Government of West Bengal
Directorate of Commercial Taxes,
14, Beliaghata Road, Kolkata-700015

TRADE CIRCULAR NO. 02/2013

Dated: ..13/02/2013.....

Sub: User ID & Password

Recently some instances of unauthorised use of their user id and password have been reported by some dealers. For instance, it is alleged that the person trusted by one such dealer has generated waybills without the knowledge of the dealer in order to evade tax. It is also alleged that contact information has been modified behind the knowledge of the concerned dealer to deny notification of such unauthorised generation of waybill to him. It is a matter of serious concern. This should be taken as warning for all registered dealers.

The password is generated by the dealer himself and it is the responsibility of the dealer himself to maintain the secrecy of his user id and password. A dealer cannot shelve his responsibility of any alleged misuse of user id and password by any means. Moreover, the dealer shall be liable to pay tax, interest and penalty involved in such a case. Criminal proceedings and other legal actions according to provisions of law shall be taken against all concerned including the dealer himself.

Dealers are therefore advised against sharing their user id and passwords with anybody. It is to reiterate that when a dealer avails any e-service from CTD website, like filing of returns or generations of waybill etc, system generated sms and emails are sent to their contacts. Hence dealers are also advised to check their contacts and other information from Dealer's Profile link of the CTD website and ensure that they are their own and not anybody else's. A dealer cannot deny responsibility of such unauthorised use of e-services and avoid any legal/criminal proceeding merely on the plea of breach of trust.

(Binod Kumar)
Commissioner,
Sales Tax, West Bengal

Memo No. 124 CT/PRO
3C/PRO/2012

Dated: .13/02/2013...

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) Website HYPERLINK <http://www.wbcomtax.gov.in>

for Commissioner,
Commercial Taxes, W.B.