

# ADMINISTRATIVE REPORT

2012 – 2013



सत्यमेव जयते

**DIRECTORATE OF COMMERCIAL TAXES**

GOVERNMENT OF WEST BENGAL

[www.wbcomtax.gov.in](http://www.wbcomtax.gov.in)

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## PREFACE

The Annual Administrative Report of the Directorate of Commercial Taxes, West Bengal for the year 2012-13 is being brought out.

The Directorate administers distribute trade part of the commodity tax, which is presently undergoing significant reform processes. The report, despite being a regular annual affair, attempts to showcase the changes being brought about.

E-Governance has been the major reform initiative in the realm of new era tax administration. Several citizen centric online services have been instituted to cater the vast clientele to tax payers in the state. At the same time, continual efforts are made to spruce up governance delivery mechanism by way of electronically driven systems.

We have made conscious effort to apprise our audience, from the policy makers, members of the trade and industries to the tax-paying dealers and above all the common citizen at large, of the various organs of the directorate, their functions and the performances and more importantly, the vision ahead.

Since in the days ahead, commodity taxation is going to see significant changes, we would intently like to hear from our esteemed stake-holders, the scopes of improvement of this publication in terms of contents and coverage, those, I believe, will be mutually beneficial.

*Bc*  
*01/08/2013*

(Binod Kumar)  
Commissioner  
Commercial Taxes, West Bengal.



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## **DIRECTORATE OF COMMERCIAL TAXES, WEST BENGAL**

### **PRELUDE**

Sales Tax was introduced way back in the pre-independent India in the year 1941. The tax on sale or consumption was enacted primarily to support additional expenditure of the World War. But it continued beyond the warring days, and over the years, substantial evolution had taken place till the present day. Today, this form of indirect tax levied on the distributive trade part of commodity value chain is the mainstay for the State revenue under the federal setup. Directorate of Commercial Taxes, Government of West Bengal has been administering the tax which accounts for more than 70% of the State tax-revenue receipts.

Significant research has taken place in the realm of indirect taxation, primarily to deal with its dynamic nature. Incidence of tax, points of levy, easing out cascading effect on the final price and to ensure uniformity of tax in federal setup are few of the important challenges facing the administrator. Managing evasion is also a critical area.

### **PIONEERING e-GOVERNANCE INITIATIVES**

To top it all, in this electronic regime, citizen-centric online services, to bring in efficiency and transparency have hogged the limelight. Under the Information Technology (IT) driven new era tax administration, extensive Government Process Re-engineering (GPR) is taking place under Mission Mode Project for Commercial Taxes (MMP-CT) as a part of the National e-Governance Plan (NeGP). In the dedicated Mission Mode Project for Commercial Taxes (MMP-CT), the directorate pioneered in introducing Government process reengineering for ensuring citizen-centric measures to bring in speed, ease of compliance and transparency in the system.

### **NEW ERA TAXATION REGIME**

In keeping with the global trend, the concept of value added taxation system was enacted in the State as West Bengal Value Added Tax Act 2003. It entailed multi-point levy of tax at each stage of transaction in a value chain, till it reached the final consumer. At each stage, credit of the tax paid on purchase is given in the form of set off on the tax payable on the corresponding sale.

Incidentally, the concept of VAT revolutionized the entire indirect taxation system in India. Though was practiced variously in production part and thereafter introduced in the distributive part of the commodity tax, the need for integrating both the parts has also been envisaged in the forthcoming Goods and Services Tax (GST), billed as mother of all taxation reforms in India.

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## RESPONSIBILITIES OUTLINED

The Directorate has to maintain a very close interface for the Government of the day with the trade and industry by way of tax administration. Starting from monitoring closely the trade and commerce of the State to regulating the movement of goods, besides catering to the primary obligation of revenue mobilization, form few of its critical tasks.

In doing so, the Directorate administers hosts of commodity taxation related Acts, like

- i. The West Bengal Value Added Tax Act 2003
- ii. The West Bengal Sales Tax Act 1994
- iii. The Central Sales Tax Act , 1956
- iv. The West Bengal State Tax on Profession, Trades, Callings and Employments Act, 1979
- v. The West Bengal Primary Education Act, 1973. (for the limited purpose of Education Cess)
- vi. The West Bengal Primary Education Act, 1973. (for the limited purpose of Education Cess)
- vii. The West Bengal Rural Employment and Production Act, 1976 (for the limited purpose of Rural Employment Cess)
- viii. The West Bengal Transport Infrastructure Development Fund Act, 2002
- ix. The West Bengal Sales Tax (Settlement of Dispute) Act, 1999
- x. The West Bengal Tax on Entry of Goods in Local Areas Act , 2012

This apart, anti-evasion activity that forms a vital part of tax administration requires close observance of the provisions of Indian Penal Code 1860 and The Code of Criminal Procedure 1973.

Besides, the day-to-day tax administration entails a good part of general administration and office procedures, where closely observing West Bengal Treasury Rules, 2008, West Bengal Financial Rules 1979, West Bengal Service Rules 2009.

## GST AND FUTURE OF TAX ADMINISTRATION

The forthcoming Goods and Service Tax is being identified by experts as the most important leap towards future of tax administration in which public policy changes are to come about in a big way. GST has also been identified as a singularly complex project where mission-critical IT systems need to be applied to introduce Government Process Re-engineering (GPR).

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Thus we have a twin task at hand. GST is going to be dual tax levied both by Central and State Govt, when it replaces State VAT, Central Excise, Service Tax and few other indirect taxes. It will be levied at every stage of production-distribution chain of goods and services in a broad-based, single, comprehensive tax regime. So far as administering State GST (SGST) and Integrated GST (IGST) is concerned, the Directorate is going to assume a dominant role, while Central GST (CGST) is to be governed by Central Board of Excise and Customs (CBEC). And equally important role awaits us when under the proposed command the new concept of destination-based tax system takes place, as we would move up from the sub-national domain to integrate in a pan Indian scenario.

On the technology front, the spotlight is going to be on this part of the world as significant changes are underway in terms of reforms of the system and application of Information technology to bring about and strengthen the change. For IT driven governance initiatives the administration of indirect tax can well be the home page for Government of the State.

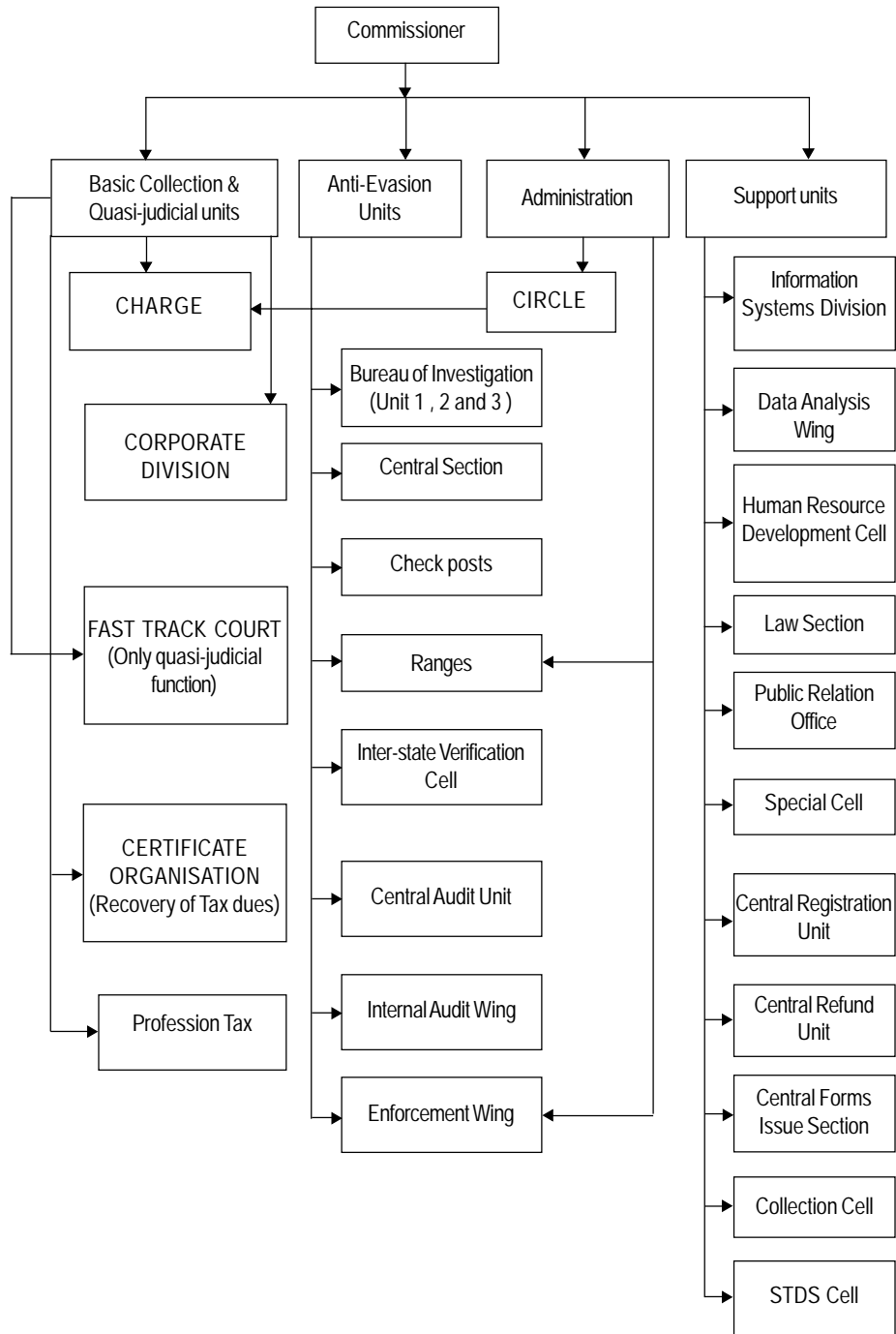
#### COLLECTION OF SALES TAX / VAT IN THE DIRECTORATE SINCE 1941

SL NO	YEAR	COLLECTION (In Rs. Cr)	GROWTH (%)
1	1941-42	0.18	**
2	1942-43	0.81	350.00
3	1943-44	1.29	59.26
4	1944-45	2.63	103.88
5	1945-46	4.74	80.23
6	1946-47	3.00	-36.71
7	1947-48	2.66	-11.33
8	1948-49	5.13	92.86
9	1949-50	5.54	7.99
10	1950-51	6.15	11.01
11	1951-52	6.72	9.27
12	1952-53	6.31	-6.10
13	1953-54	6.56	3.96
14	1954-55	7.61	16.01
15	1955-56	9.05	18.92
16	1956-57	10.99	21.44

SL NO	YEAR	COLLECTION (In Rs. Cr)	GROWTH (%)
17	1957-58	12.58	14.47
18	1958-59	16.70	32.75
19	1959-60	17.20	2.99
20	1960-61	19.72	14.65
21	1961-62	21.45	8.77
22	1962-63	24.68	15.06
23	1963-64	32.18	30.39
24	1964-65	36.89	14.64
25	1965-66	45.38	23.01
26	1966-67	48.65	7.21
27	1967-68	52.30	7.50
28	1968-69	56.89	8.78
29	1969-70	63.31	11.28
30	1970-71	67.93	7.30
31	1971-72	74.18	9.20
32	1972-73	91.24	23.00
33	1973-74	101.69	11.45
34	1974-75	125.07	22.99
35	1975-76	159.12	27.22
36	1976-77	182.47	14.67
37	1977-78	198.02	8.52
38	1978-79	237.20	19.79
39	1979-80	281.07	18.49
40	1980-81	299.55	6.57
41	1981-82	338.27	12.93
42	1982-83	389.63	15.18
43	1983-84	450.06	15.51
44	1984-85	536.88	19.29
45	1985-86	630.19	17.38

SL NO	YEAR	COLLECTION (In Rs. Cr)	GROWTH (%)
46	1986-87	697.07	10.61
47	1987-88	833.08	19.51
48	1988-89	968.18	16.22
49	1989-90	1071.08	10.63
50	1990-91	1228.12	14.66
51	1991-92	1415.76	15.28
52	1992-93	1624.95	14.78
53	1993-94	1817.54	11.85
54	1994-95	2098.97	15.48
55	1995-96	2455.58	16.99
56	1996-97	2716.47	10.62
57	1997-98	2849.36	4.89
58	1998-99	3123.17	9.61
59	1999-2000	3446.64	10.36
60	2000-01	3770.78	9.40
61	2001-02	3814.00	1.15
62	2002-03	4200.22	10.13
63	2003-04	4836.99	15.16
64	2004-05	5721.70	18.29
65	2005-06	6118.32	6.93
66	2006-07	7108.73	16.19
67	2007-08	8092.59	13.84
68	2008-09	8981.74	10.99
69	2009-10	10623.68	18.28
70	2010-11	13368.44	25.84
71	2011-12	15979.06	19.53
72	2012-13	18541.96	16.04

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**ORGANISATIONAL STRUCTURE OF DIFFERENT UNITS OF COMMERCIAL TAXES**


**ROLE OF DIFFERENT BRANCHES OF THE DIRECTORATE:**

<b>BRANCH NAME</b>	<b>OFFICERS ATTACHED</b>	<b>MAIN FUNCTIONS</b>
<b>CHARGE</b> [this is the basic field level office that exercises territorial jurisdiction ]	1) JCCT (In-charge) 2) DCCT 3) CTO 4) ACTO	<ol style="list-style-type: none"> <li>1) Grant registration (at offices outside Kolkata)</li> <li>2) Amendment, cancellation and restoration of Registration Certificate</li> <li>3) Collection and day to day monitoring of tax payable by dealers under jurisdiction</li> <li>4) Issue of manual waybill and forms</li> <li>5) Scrutiny &amp; verification of returns</li> <li>6) Assessment of tax</li> <li>7) Realisation of Assessed dues &amp; Return Dues</li> <li>8) Maintenance of records of dealers</li> <li>9) Search and Seizure of documents from premises of the dealer in fit cases</li> </ol>
<b>CIRCLE</b> [A Circle comprises of two or more Charges]	<ol style="list-style-type: none"> <li>1) Sr. JCCT (Administrative) &amp; Sr JCCT (Appellate)</li> <li>2) JCCT</li> <li>3) DCCT</li> <li>4) ACTO</li> </ol>	<ol style="list-style-type: none"> <li>1. Administrative control over the Charges under its jurisdiction.</li> <li>2. Hear and dispose Appeal and Revision cases arising out of orders passed by officers of Charges under its jurisdiction.</li> <li>3. Grant registration to dealers under its jurisdiction.</li> <li>4. Conduct VAT Audit and assessment of audited files.</li> <li>5. Dispose security cases.</li> </ol>
<b>CORPORATE DIVISION</b> [ This unit is constituted with big tax payers in and around Kolkata ]	<ol style="list-style-type: none"> <li>1) Additional CCT</li> <li>2) Sr. JCCT</li> <li>3) JCCT</li> <li>4) ACTO</li> </ol>	<ol style="list-style-type: none"> <li>1. Collection and day to day monitoring of tax payable by dealers under jurisdiction.</li> <li>2. Scrutiny &amp; verification of returns.</li> <li>3. Assessment of tax.</li> <li>4. Issue of manual waybill and forms.</li> <li>5. Amendment, Cancellation &amp; Restoration of Registration Certificate.</li> </ol>

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
		<ol style="list-style-type: none"> <li>6. Conduct VAT Audit and assessment of audited files.</li> <li>7. Hear and dispose Appeal and Revision cases arising out of orders passed by officers of Corporate Division.</li> </ol>
<b>CHECK POST</b> [Check Posts are located at the inter-state borders]	<ol style="list-style-type: none"> <li>1) DCCT</li> <li>2) CTO</li> <li>3) ACTO</li> </ol>	<ol style="list-style-type: none"> <li>1. Monitor movement of goods into West Bengal from outside the state.</li> <li>2. Endorse manual waybills produced by importer/ dealer.</li> <li>3. Imposition &amp; realization of Penalty.</li> <li>4. Wayside checking.</li> </ol>
<b>RANGES</b>	<ol style="list-style-type: none"> <li>1) Sr. JCCT (In-charge)</li> <li>2) JCCT</li> <li>3) DCCT</li> <li>4) CTO</li> <li>5) ACTO</li> </ol>	<ol style="list-style-type: none"> <li>1. Administrative control over the Charges under its jurisdiction.</li> <li>2. Conduct wayside checking.</li> <li>3. Search of vehicles carrying goods in unauthorized manner or warehouses and Seizure of goods</li> <li>4. Imposition and realisation of penalty.</li> </ol>
<b>CENTRAL SECTION</b> [It has three units - at Kolkata, Asansol and Siliguri and officers posted here exercise jurisdiction all over the state]	<ol style="list-style-type: none"> <li>1) Sr. JCCT (In-charge)</li> <li>2) JCCT</li> <li>3) DCCT</li> <li>4) CTO</li> <li>5) ACTO</li> </ol>	<ol style="list-style-type: none"> <li>1. Conduct wayside checking</li> <li>2. Search of vehicles and Seizure of goods.</li> <li>3. Imposition and realisation of penalty.</li> <li>4. Search a dealer's place of business including his factory, office, warehouse and residence.</li> <li>5. Seize records, documents as well as physical stock of goods.</li> <li>6. Investigation and submission of report.</li> <li>7. Verification of Input Tax Credit.</li> <li>8. Survey to bring unregistered dealers who are liable to take registration into the tax net.</li> <li>9. Issue waybills to unregistered dealers.</li> <li>10. Monitor exhibition sales.</li> </ol>

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
<b>BUREAU OF INVESTIGATION<sup>1, 2 and 3</sup></b> [Bureau of Investigation is a specialized wing of the Commercial Taxes Directorate having 3 Units for investigation cases of tax evasion under the WBST Act, 1994 CST Act, 1956 and WBVAT Act, 2003 and malpractices connected therewith. It has a police wing ]	1) Special Officer and Additional CCT for each Unit 1) SR. JCCT 2) JCCT 3) DCCT 4) CTO 5) ACTO	1. Search a dealer's place of business including his factory, office, warehouse and residence. 2. Seize records, documents as well as physical stock of goods. 3. Investigation and submission of report. 4. In appropriate cases of tax evasion, complaints are lodged with the police authorities for taking necessary action against commission of offence.
<b>ONLINE REGISTRATION UNIT</b> (under o/o the CCT, WB)	1) Sr. JCCT 2) JCCT 3) DCCT 4) CTO 5) ACTO	1. Examine and dispose online applications for registration filed by dealers. 2. Send printed Registration Certificate when registration is granted.
<b>CENTRAL AUDIT UNIT</b> (under o/o the CCT, WB )	1) Additional CCT 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	1. Develop a dynamic Risk Analysis module on the basis of which the dealers are to be selected for audit, 2. Help the Commissioner in the selection procedure of dealers for audit, 3. Improve the existing Audit Manual wherever it is felt necessary, 4. Impart training to audit officers, 5. Conduct Audit of dealers assigned to it by the Commissioner of Commercial Taxes, W.B., 6. Assess the audited dealers

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
<b>INTERSTATE VERIFICATION CELL (H.Q)</b> (under o/o the CCT, WB)	1) Sr. JCCT (In-charge) 2) JCCT 3) DCCT 4) CTO 5) ACTO	1. Verification of the genuineness of claims of various interstate transactions such as stock transfer, sale, purchase, consignment sales, subsequent sales. 2. Processing of requests from other states of India for verification of the genuineness of 'C' and 'F' Forms and of authenticity of interstate transactions claimed to have been effected by their dealers with the dealers of West Bengal. 3. Liaison with various Check posts and Ranges to assist them in determining bona fide of transactions between consignors and consignees by making enquiries regarding existence of dealers.
<b>SPECIAL CELL</b> (under o/o the CCT, WB)	1) Additional CCT 2) Sr JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	1. Examine and dispose applications for grant of or renewal of Eligibility Certificate under the West Bengal Incentive Scheme, 1993 and the West Bengal Incentive Scheme, 1999 that would allow the applicant dealers tax exemption, remission or deferment of Sales tax related to the eligible unit.
<b>INTERNAL AUDIT WING</b>	1) Additional CCT 2) Sr JCCT 3) JCCT 4) DCCT	1. To scrutinize assessment orders, records, other registers to detect and prevent <ol style="list-style-type: none"> <li>a. Incorrect determination of turnover of sales,</li> <li>b. Underassessment of tax due to incorrect deduction,</li> <li>c. Irregular exemption,</li> </ol>



BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
		<p>d. Application of incorrect rate of tax and mistake in computation,</p> <p>e. Non / Short levy of interest and penalty,</p> <p>f. Non / Short levy of purchase tax.</p> <p>2. To share views on the different aspects of the audit done by the A.G. Office.</p> <p>3. To collect the replies from the concerned officers regarding IR Paras, Draft Paras, CAG Paras and process and send to the A.G. Office and Finance Department.</p>
<p><b>HUMAN RESOURCE DEVELOPMENT CELL</b> (under o/o the CCT, WB)</p>	<p>1) Additional CCT 2) Sr JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO</p>	<p>1. To organise induction training of Commercial Tax Officer and Assistant Commercial Tax Officer for overall qualitative improvement in the work culture of this organization.</p> <p>2. To arrange in-service training programmes including training in basics of information technology of officers and employees up to the level of Lower Division Clerks.</p> <p>3. To organize Workshops, Case Studies, group discussions and interactive sessions.</p> <p>4. To keep liaison with ATI, nominate officers for training under National Training Policy.</p>
<p><b>COLLECTION CELL</b> (Challan /Payment Verification Wing) (under o/o the CCT, WB)</p>	<p>1) Additional CCT 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO</p>	<p>1. To keep track of daily collection of Commercial Taxes—VAT, Central Sales Tax, Rural Employment Cess, Primary Education Cess on coal and Cess on Diesel, Petrol and L.P.G.</p>

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
		2. To prepare systematic detailed as well as summarised statements of collection of various taxes for digitization. 3. To keep records of adjustment of taxes through books and refunds.
<b>LAW SECTION</b> (under o/o the CCT, WB)	1) Additional CCT 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	1. To monitor disputes between the aggrieved parties and the State of West Bengal at different legal forums, including West Bengal Commercial Taxes Appellate and Revisional Board, West Bengal Taxation Tribunal, State Administrative Tribunal Kolkata High Court and Supreme Court of India and other Civil and Criminal Courts. 2. To maintain liaison with Legal Remembrance's Office, G.P.'s Office of the State Govt. and the State Lawyers, senior advocates of the Supreme Court of India and the concerned authorities. 3. To provide the Departmental Representatives with the appellate and assessment records for effective representation before the Appellate and Revisional Board and to arrange transmission of order of the Board to the concerned departmental authorities 4. Study orders of different Courts and move to the higher forum in deserving cases. 5. To monitor cases related to Service Matters in the State Administrative Tribunal. 6. It performs the duty of engagement of lawyers and monitor the cases in respect of disputes in relation to the Service Matter of the employees of this Directorate.

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
<b>SALES TAX DEDUCTED AT SOURCE (S.T.D.S.) CELL</b> (under o/o the CCT, WB)	1) Additional CCT 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	1. Collection of Sales Tax deducted at source from the payment made to the works contractors by different Governments and Non-Government Organisations. 2. To process Certificates, Scrolls and Challans sent by the contractees and to send the deduction certificates to the respective charges. 3. To provide information to Charge and Circle offices as and when sought for to help bring the Works Contractors under the tax net.
<b>PUBLIC RELATION OFFICE</b> (under o/o the CCT, WB)	1) Additional Commissioner 2) JCCT 3) DCCT 4) CTO	1. Publication of Advertisements required to be published in Newspapers; 2. Publication of Trade Circulars in the event of any amendment of Act, Rules; 3. Communication with the Union Government and other State Governments on present and prospective issues of Taxation; 4. Giving written/telephonic replies to queries made by Governments, various institutions, Tax payers, Dealers, Tax Practitioners, Trade Bodies and other persons.; 5. Publication of orders made by the Commissioner of Commercial Taxes, W.B. in relation to applications made before him u/s. 102 of the W.B. VAT Act, 2003; 6. Publication of Departmental Circulars issued by the Commissioner of Commercial Taxes, W.B. guiding the officers of the Directorate on certain important issues;

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
		<ul style="list-style-type: none"> <li>7. Processing of pre-budget proposals received from trade, industry and individuals on the taxation matters dealt in by the Directorate.</li> <li>8. Attending seminars, symposiums organized by Trade bodies and other associations.</li> <li>9. Disposal of incentive applications of mega, large, medium, small and micro industrial units.</li> </ul>
<b>INFORMATION SYSTEMS DIVISION</b> (under o/o the CCT, WB)	<ul style="list-style-type: none"> <li>1) Additional CCT</li> <li>2) Sr. JCCT</li> <li>3) JCCT</li> <li>4) DCCT</li> <li>5) CTO</li> <li>6) ACTO</li> </ul>	<ul style="list-style-type: none"> <li>1. To arrange build up I.T. infrastructure for the entire Commercial Taxes directorate, West Bengal Appellate and Revisional Board, West Bengal Taxation Tribunal and the Policy Planning Unit.</li> <li>2. To ensure proper maintenance of hardware, network and connectivity by coordinating among the various service providers.</li> <li>3. To act as nodal agency for successful implementation of Mission Mode Project in Commercial Taxes (MMP-CT) under the National e-Governance Plan (NeGP) [A separate note on e-services is attached].</li> <li>4. To streamline rolling out of various e-services and provide initial handholding support to all stakeholders like taxpayers and officers and employees of the Directorate.</li> <li>5. To report the Finance Department, the West Bengal State Legislative Assembly, Government of India on utilization of fund.</li> <li>6. To update and maintain the internal and external website.</li> </ul>

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
<b>CENTRAL REFUND UNIT (CRU)</b> (under o/o the CCT, WB)	1) Additional CCT 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	1. To process and dispose both pre-assessment and post assessment refund application of dealers.
<b>FAST TRACK COURT</b>	Additional Commissioner	1. Fast disposal of pending cases
<b>CERTIFICATE ORGANISATION</b>	1) Additional CCT 2) Sr. JCCT 3) JCCT 4) DCCT 5) CTO 6) ACTO	1. To cause recovery of tax dues
<b>DIRECTORATE OF PROFESSION TAX</b> [Range and Unit offices]	1) Commissioner of Profession Tax 2) Sr. JCPT 3) JCPT 4) DCPT 5) PTO 6) APTO	1. To grant enrolment to persons liable to pay Profession tax. 2. To grant registration to employers. 3. Survey to identify potential taxpayers. 4. Amendment, Cancellation of Registration Certificate or Enrolment Certificate. 5. Assessment of registered employers. 6. Realisation of dues. 7. Maintenance of records of registered employers and enrolled persons.

## 2. ORGANISATION

### (A) SANCTIONED ORGANISATIONAL STRENGTH IN THE COMMERCIAL TAXES DIRECTORATE:

	2011-12	2012-13	Vacant (as on 31.03.2013)
Commissioner Commercial Taxes	1	1	
Commissioner Profession Tax	1	1	
Special Commissioner	2	2	
Additional Commissioner	45	46	
Senior Joint Commissioner	1105	129	97
Joint Commissioner		186	
Deputy Commissioner		178	
Commercial Tax Officer		515	
Deputy Commissioner (Accounts)	3	3	
Deputy Commissioner (Audit)	1	1	
System Analyst	1	1	
Programmer	1	1	
Assistant Commercial Tax Officer	1220	1220	
P.A. to Commissioner	2	2	
P.A. to S.O.B.I.	1	1	
P.A. Grade II (Schedule B)	2	2	
Administrative Officer	4	4	
Stenographer (Group 'A')	17	17	
Group 'B' & 'C' Staff	2381	2381	
Group 'D' staff	1437	1437	
<b>TOTAL :</b>	<b>6223</b>	<b>6223</b>	

#### NOTES:

- (1) Commercial Tax Officers and upwards work as Assessing and Audit officers. The Commercial Tax Officers are recruited either through Group 'A' of the West Bengal Civil Services (Exe ) Etc. Examinations or by way of promotion from the Assistant Commercial Tax Officers.
  - (2) The Assistant Commercial Tax Officers basically work at the field level to assist the Assessing and Audit authorities. The Assistant Commercial Tax Officers are now recruited either through Group 'C' of the West Bengal Civil Services (Exe ) Etc. Examinations or by way of promotion from the post of Head Clerks / Upper Division Clerks.
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**(B) OFFICES UNDER THE DIRECTORATE :****(a) Sales Tax Circles and Charges**

	Circles (Code)		Charges	Code	Head Quarters	Phone No. / Extn. No.
1	Corporate Division (01)		Corporate Division	20	14, Beliaghata Road, Kolkata - 700 015	033-22516815 / 22519578
2	Burrabazar (02) Ext.279	1	Chinabazar	24	-do-	Ext. 288
		2	Monoharkatra	25	-do-	Ext. 303
		3	N S Road	26	-do-	Ext. 499
		4	Rajakatra	27	-do-	Ext. 526
		5	Strand Road	28	-do-	Ext. 281
3	Kolkata (South) (04) Ext.374	6	Ballygunge	39	-do-	Ext. 232
		7	Beliaghata	40	-do-	Ext. 364
		8	Bhabanipur	41	-do-	Ext. 266
		9	New Market	42	-do-	Ext. 369
		10	Park Street	43	-do-	Ext. 273
4	Chowringhee (05) Ext.487	11	Taltala	44	-do-	Ext. 356
		12	Esplanade	45	-do-	Ext. 480
		13	Fairley Place	46	-do-	Ext. 506
		14	Lal Bazar	47	-do-	Ext. 492
		15	Lyons Range	48	-do-	Ext. 256
		16	N D Sarani	49	-do-	Ext. 251
		17	Radhabazar	50	-do-	Ext. 491
5	Dharmatala (06) Ext.307	18	Amratala	51	-do-	Ext. 462
		19	Armenian Street	52	-do-	Ext. 333
		20	Bowbazar	53	-do-	Ext. 359
		21	Chandney Chawk	54	-do-	Ext. 442
		22	College Street	55	-do-	Ext. 468
		23	Colootola	56	-do-	Ext. 327
		24	Ezra Street	57	-do-	Ext. 351
		25	Princep Street	58	-do-	Ext. 447
6	Kolkata (North) (03) 23340299	26	Sealdah	59	-do-	Ext. 456
		27	Beadon Street	29	Salt Lake, Kolkata - 700091	23340263/ 23340255/ 23340144 Ext.232
		28	Burtola	31	-do-	Ext. 220
		29	Jorabagan	33	-do-	Ext. 238
		30	Jorasanko	34	-do-	Ext. 229
		31	Manicktola	35	-do-	Ext. 227
		32	Postabazar	36	-do-	Ext. 230
33	Shyambazar	37	-do-	Ext. 253		

**EPABX  
Nos.  
033-  
2251-  
5786,  
033-  
2251-  
0705-10,  
033-  
22516394  
(Fax)**

	Circles (Code)		Charges	Code	Head Quarters	Phone No. / Extn. No.
7	24 Parganas (08) 23340403	34	Barasat	65	82/5, K N C Road, Barasat, 24 Pgs (N)	033 - 25523011
		35	Barrackpore	66	50, B T Road, Barrackpore, 24 Pgs (N)	033 - 25920745
		36	Belgachhia	30	Jalasampad Bhaban, Salt Lake, Kolkata - 700091	23340477/ 23340434 Ext.211
		37	Cossipore	32	-do-	Ext. 249
		38	Salt Lake	67	-do-	Ext. 231
		39	Ultadanga	38	-do-	Ext. 221
8	Behala (07) 23971697	40	Alipore	60	Industrial Complex Building, Chowrasta, Behala	033 - 23977996 Ext. 117
		41	Baruipur	61	Baruipur, Kachari Bazar, 24 Pgs(S)	033 - 24338512
		42	Behala	62	Industrial Complex Building, Chowrasta, Behala	033 - 23971507
		43	Budge Budge	63	-do-	033 - 23977996
		44	Diamond Harbour	64	New Town, Diamond Harbour, 24 Pgs (S)	03174 - 255622
9	Howrah (09) 26668810	45	Howrah	68	Commercial Industrial Estate, 24, Belilious Road, Howrah	033-26669029/ 2669030/ 2669031
		46	Kadamtala	69	-do-	033 - 26669034
		47	Shibpur	70	-do-	033 - 26669029 Ext. 208
10	Bally (10) 26669202	48	Bally	71	-do-	033 - 26669032
		49	Salkia	72	-do-	033 - 26669032 Ext. 222
		50	Srirampur	73	Srirampur, Court Compound, Hooghly	033 - 26622370
11	Medinipur (15) 03222263007	51	Medinipur	84	Medinipur, Head P.O. Road, Rajabazar	03222 - 275558
		52	Tamluk	85	Daharpur, Tamluk,	03228 - 266410



	Circles (Code)		Charges	Code	Head Quarters	Phone No. / Extn. No.
12	Asansol (11) 03412250214	53	Asansol	74	Court Road, Beside SBI Asansol Main Branch, Asansol, Bardhaman	0341 - 2252170
		54	Purulia	75	Nadiha, Purulia	03252 - 222344
13	Durgapur (13) 03432545845	55	Bankura	78	Bankura	03242 - 250261
		56	Bardhaman	79	Kalna Road, Badamtala, Bardhaman	0342 - 262013
		57	Durgapur	80	Commercial Estate, City Centre, Durgapur-9 (W.B.)	0343 - 2545873
		58	Suri	81	Santrapara, Near S. P. More, Culvert, Suri, Birbhum	03462-255470
14	Baharampur (12) 03482-251454	59	Baharampur	76	Bimal Sinha Road, Commercial Complex, Baharampur, Murshidabad	03482 - 250187
		60	Krishnanagar	77	Roypara, Krishnanagar, Nadia	03472 - 253035
15	Siliguri (17) 0353-2642351	61	Darjelling	90	Ajit Mansion, Chowrasta, Mal., Darjelling	0354 - 2254113
		62	Siliguri	89	Jajodia Market, 1st Floor, Station Feeder Road, Siliguri, Darjeeling	0353 - 2501727
16	Raiganj (16)	63	Balurghat	86	Old Sub-jail Market Complex, Balurghat	03522 - 255112
		64	Malda	87	Rabindra Avenue, Malda	03512 - 266372
		65	Raiganj	88	Raiganj Super Market, Raiganj	03523 - 252336
17	Jalpaiguri (14) 03561-230251	66	Cooch Behar	82	Near Sagar Dighi, Cooch Behar	03582 - 222246
		67	Jalpaiguri	83	Treasury Building, 3rd Floor, Jalpaiguri	03561 - 232029

**(b) Sales Tax Ranges**

Sl. No.	Range Name	Office Address	District	Phone No.
1	Siliguri	Ashram Para Nazrul Sarani Bye Lane Siliguri	Darjeeling	0353-2432792 (Fax)
2	Purulia	Bhatbandh, Purulia	Purulia	03252-222763
3	Alipurduar	Buxa Feeder Road, Jalpaiguri	Jalpaiguri	03564-255592 (Fax)
4	Rampurhat	Nishindapur, Rampurhat, Birbhum	Birbhum	03461-255236
5	Raiganj	Sudarshanpur (near Siliguri More), Raiganj	Uttar Dinajpur	03523-253075 (Fax)
6	Kharagpur	Rupnarayanpur (N.H.6) Jakpur, Kharagpur	Medinipur West	03222-291567, 228100 (Fax)
7	Durgapur	City Centre, Durgapur	Bardhaman	0343-2547380
8	Barrackpore	60, Barraack Road, Barrackpore	24-Parganas(N)	033-25940980
9	Howrah	493B/3, G.T.Road(S) Nilachal Apartment, 1st Floor, Shibpur	Howrah	033-26503979

**(c) Profession Tax Ranges & Units**

Sl. No.	Ranges	Units	Headquarters	Phone No.
1	Kolkata North Range	-	Salt Lake, Kol - 91	033-2334-0243
2	Kolkata South Range	-	do	033-2334-0286
3	Kolkata East Range	-	do	033-2334-0288
4	Kolkata West Range	-	do	033-2334-0279
5	Kolkata Central Range	-	do	033-2334-0243
6	West Bengal Central Range (HQ-Salt Lake, Kolkata - 91.)	1. West Bengal Central Unit I	Salt Lake, Kol - 91	033-2334-0243
		2. West Bengal Central Unit II	Krishnanagar	03472-253035
		3. West Bengal Central Unit III	Baharampur	03482-250187
		4. West Bengal Central Unit IV	Diamond Harbour	03147-255622
		5. West Bengal Central Unit V	Barasat	033-2552-3011
		6. West Bengal Central Unit VI	Behala	033-2468-1744 3163
		7. West Bengal Central Unit VII	Baruipur	033-2433-8512
		8. West Bengal Central Unit VIII	Barrackpore	033-2594-0981

7	West Bengal North Range (HQ.-Siliguri)	1.West Bengal North Unit I	Siliguri	0353-2643167
		2.West Bengal North Unit II	Jalpaiguri	03561-232029
		3.West Bengal North Unit III	Raiganj	03523-252336
		4.West Bengal North Unit IV	Cooch Behar	03582-222246
		5.West Bengal North Unit V	Malda	03512-266372
		6. .West Bengal North Unit VI	Darjeeling	03542-256781
8	West Bengal South Range (HQ.-Howrah)	1.West Bengal South Unit I	493B /3 G.T. Road(S) Shibpur	033-2641-3973
		2.West Bengal South Unit II	Srirampur	033-2662-2370
		3.West Bengal South Unit III	Medinipur	03222-275558
		4.West Bengal South Unit IV	Tamluk	03228-266410
9	West Bengal West Range (HQ.-Asansol)	1.West Bengal West Unit I	Durgapur	0343-2545873
		2.West Bengal West Unit II	Bardhaman	0342-2662013
		3.West Bengal West Unit III	Asansol	0341-2252170
		4.West Bengal West Unit IV	Bankura	03242-250261
		5.West Bengal West Unit V	Purulia	03252-222344
		6.West Bengal West Unit VI	Suri	03462-255470
10	Special Range (HQ-Saltlake)	-	Salt Lake, Kolkata-91	033-2334-0243

Note - : P.T. Offices are attached with Sales Tax Offices.

#### (d) Sales Tax Checkposts

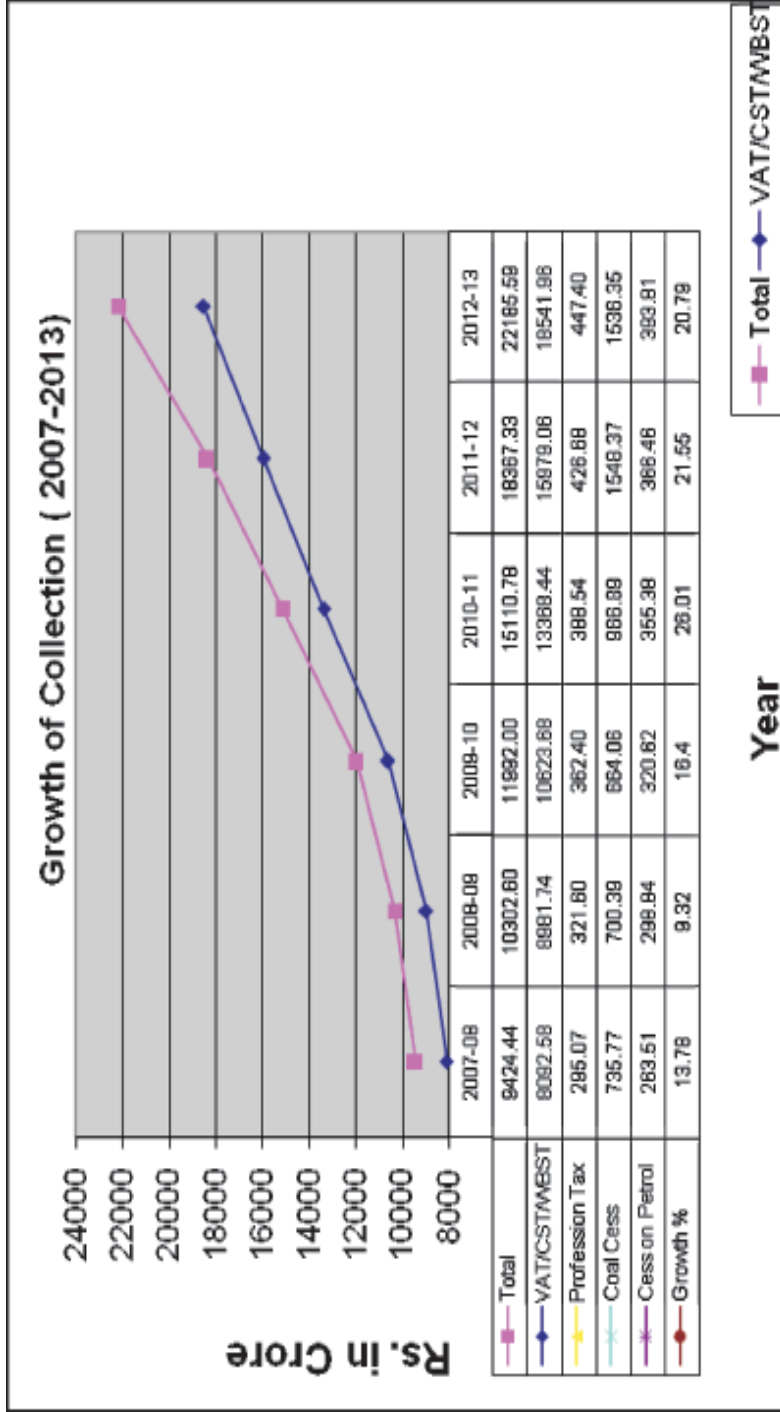
Sl. No.	Checkpost	Phone No.	District	Range
1	Barobisha	03564 - 263261	Jalpaiguri	Alipurduar
2	Birpara	03563 - 266827	-do-	
3	Jaigaon	03566 - 263321	-do-	
4	Baxirhat	03582 - 263220	Cooch Behar	
5	Chas More	03252280396	Purulia	Purulia
6	Berma	03252280396	do	
7	Chichira	03221264280	Medinipur West	Kharagpur
8	Sonakonia	-----	Medinipur West	Kharagpur
9	Duburdih	0341 - 2520044	Bardhaman	Asansol Circle
10	Phansidewa More	0353 - 2450770	Darjeeling	Siliguri
11	Melli	0353 - 2215142	-do-	
12	Dalkhola	03525 - 255304	Uttar Dinajpur	Raiganj
13	Dumdum Airport	033 - 25110582	24 Parganas (N)	-
14	N S Dock	033 - 24390618	-do-	-
14	Haldia Dock	03224-251939	Medinipur East	Kharagpur

Seventeen checkposts stand abolished with effect from 15.11.2010 vide Govt. Notification nos 1718-F.T and 1719-F.T. both dated 02.11.2010. The Notifications also declare that there exists no Commercial Taxes Checkpost at Howrah Station, Sealdah Station, Shalimar Station, Kantapukur and Cossipore from the same date.

### 3. COLLECTION AND EXPENDITURE

#### Collection under Different Acts (FY 2008-09 to FY 2012-13) and Expenditure

(A) Collection	2008-09	2009-10	Growth in 2009-10	2010-11	Growth in 2010-11	2011-12	Growth in 2011-12	2012-13	Growth in 2012-13
	(Rs. Cr)	(Rs. Cr)	%	(Rs. Cr)	%	(Rs. Cr)	%	(Rs. Cr)	%
The West Bengal Value Added Tax Act, 2003 and The West Bengal Sales Tax Act, 1994 (Gross)	8160.72	9761.47	19.62	12309.25	26.10	14617.08	18.75	17184.35	17.56
- do - Refund	-27.21	-114.05	—	-92.67	—	-91.41	—	-51.29	—
The Central Sales Tax Act, 1956	821.02	862.21	5.02	1059.19	22.85	1361.98	28.59	1357.61	-0.32
The West Bengal State Tax on Profession, Trades, Callings and Employments Act 1979	321.60	362.40	12.69	388.54	7.21	426.68	9.82	447.40	4.86
The West Bengal Primary Education Act, 1973 & The W.B. Rural Employment and Production Act, 1976	700.39	664.06	-22.98	966.89	45.60	1548.37	60.14	1536.35	-0.77
The West Bengal Transport Infrastructure Development Fund Act, 2002	298.84	320.62	7.29	355.38	10.84	366.46	3.12	393.81	7.46
The West Bengal Tax on Entry of Goods into Local Areas Act, 2012	**	**	**	**	**	**	**	1266.07	***
<b>Total Collection</b>	<b>10302.6</b>	<b>11992.01</b>	<b>16.40</b>	<b>15110.78</b>	<b>26.01</b>	<b>18367.33</b>	<b>21.55</b>	<b>22185.59</b>	<b>20.79</b>
<b>(B) Expenditure</b>									
i) Administrative Expenses	22.24	21.92	-1.44	23.43	6.89	26.74	14.13	27.51	2.88
ii) Collection Charges	77.12	131.13	70.03	144.88	10.49	150.09	3.60	149.22	-0.6
<b>Total Expenditure</b>	<b>99.36</b>	<b>153.05</b>	<b>54.04</b>	<b>168.31</b>	<b>9.97</b>	<b>176.83</b>	<b>5.06</b>	<b>176.73</b>	<b>-0.06</b>
<b>(C) Expenditure as percentage of collection :</b>	0.96	1.28	—	1.11	—	0.96	—	0.80	—



\*\*\*NOTE: The above figure for 2012-13 has been compiled from the figures received by Collection Cell from the DTA.

# Some inadvertent errors were identified in the published collection figures of the AAR 2011-12 and those figures have been corrected in this year's publication.

**(D) Circle wise Collection of Sales Tax / Value Added Tax :**

Sl. No.	Circle / Division	2010-11	2011-12	Growth over previous year	2012-13	Growth over previous year
		(Rs. Cr)	(Rs. Cr)	%	(Rs. Cr)	%
1	Corporate Division	8181.62	9684.09	18.36	10981.69	13.40
2	Burrabazar	144.9	165.95	14.53	190.83	14.99
3	Kolkata (North)	227.36	256.74	12.92	287.55	12.00
4	Kolkata (South)	1027.36	1327.57	29.22	1613.67	21.55
5	Chowringhee	373.56	461.48	23.54	517.71	12.18
6	Dharmatalla	399.73	466.97	16.82	538.08	15.23
7	24 Parganas	460.37	561.32	21.93	743.08	32.38
8	Behala	335.88	425.98	26.83	524.64	23.16
9	Howrah	199.57	265.18	32.88	308.76	16.43
10	Bally	160.56	196.07	22.12	245.59	25.26
11	Medinipur	218.07	266.42	22.17	359.72	35.02
12	Asansol	377.39	514.22	36.26	594.65	15.64
13	Durgapur	287.29	382.99	33.31	442.02	15.41
14	Baharampur	77.76	102.81	32.21	133.05	29.41
15	Siliguri	207.48	275.06	32.57	356.13	29.47
16	Raiganj	53.64	63.67	18.70	73.62	15.63
17	Jalpaiguri	34.02	42.67	25.43	55.82	30.82
18	Checkposts, Ranges & others	601.88	519.87	-13.63	575.35	10.67
	<b>TOTAL</b>	<b>13368.44</b>	<b>15979.06</b>	<b>19.53</b>	<b>18541.96</b>	<b>16.04</b>

**(E) Charge wise Collection of Sales Tax / Value Added Tax :**

Sl. No.	Charge	2010-11	2011-12	% Growth over previous year	2012-13	% Growth over previous year
		(Rs. Cr)	(Rs. Cr)		(Rs. Cr)	
1	Corporate Division	8181.62	9684.09	18.36	10981.69	13.40
2	Alipore	120.10	152.67	27.12	180.78	18.41
3	Amratala	32.83	39.65	20.77	47.59	20.03
4	Armenian Street	23.88	27.25	14.11	33.21	21.87
5	Asansol	344.35	469.52	36.35	542.45	15.53
6	Baharampur	47.88	60.72	26.82	75.92	25.03

Sl. No.	Charge	2010-11	2011-12	% Growth over previous year	2012-13	% Growth over previous year
		(Rs. Cr)	(Rs. Cr)		(Rs. Cr)	
7	Bally	25.74	29.56	14.84	35.42	19.82
8	Ballygunge	218.07	287.36	31.77	335.41	16.72
9	Balurghat	5.65	6.22	10.09	5.33	-14.31
10	Bankura	18.36	24.49	33.39	40.67	66.07
11	Barasat	46.30	47.78	3.20	65.18	36.42
12	Bardhaman	29.32	35.55	21.25	42.26	18.87
13	Barrackpore	53.24	77.26	45.12	127.04	64.43
14	Baruipur	41.39	53.65	29.62	102.90	91.80
15	Beadon Street	38.70	45.30	17.05	54.67	20.68
16	Behala	105.92	124.86	17.88	126.91	1.64
17	Belgachhia	56.74	56.36	-0.67	75.46	33.89
18	Beliaghata	56.35	72.03	27.83	80.53	11.80
19	Bhabanipur	256.55	347.56	35.47	425.50	22.42
20	Bowbazar	83.70	92.52	10.54	96.63	4.44
21	Budge Budge	64.60	89.34	38.30	104.31	16.76
22	Burtola	14.82	18.19	22.74	21.83	20.01
23	Chandney Chawk	63.47	69.82	10.00	78.75	12.79
24	Chinabazar	22.32	25.36	13.62	30.72	21.14
25	College Street	25.95	33.61	29.52	40.85	21.54
26	Colootola	43.38	50.88	17.29	61.37	20.62
27	Cooch Behar	19.33	25.73	33.11	33.57	30.47
28	Cossipore	19.66	26.02	32.35	33.27	27.86
29	Darjeeling	2.08	3.70	77.88	5.16	39.46
30	Diamond Harbour	3.87	5.46	41.09	9.74	78.39
31	Durgapur	206.07	277.08	34.46	305.29	10.18
32	Esplanade	140.09	175.54	25.31	206.24	17.49
33	Ezra Street	56.76	66.12	16.49	72.98	10.38
34	Fairley Place	64.61	91.80	42.08	103.50	12.75
35	Howrah	15.52	18.25	17.59	19.86	8.82
36	Jalpaiguri	14.69	16.94	15.32	22.25	31.35
37	Jorabagan	57.56	55.11	-4.26	60.47	9.73
38	Jorasanko	24.53	29.92	21.97	42.43	41.81

Sl. No.	Charge	2010-11	2011-12	% Growth over previous year	2012-13	% Growth over previous year
		(Rs. Cr)	(Rs. Cr)		(Rs. Cr)	
39	Kadamtala	16.31	20.02	22.75	25.02	24.98
40	Krishnanagar	29.88	42.09	40.86	57.13	35.73
41	Lal Bazar	86.04	92.27	7.24	99.50	7.84
42	Lyons Range	28.94	37.92	31.03	41.94	10.60
43	Malda	34.33	40.46	17.86	48.28	19.33
44	Manicktala	17.63	20.17	14.41	21.78	7.98
45	Medinipur	174.77	199.66	14.24	252.38	26.40
46	Monoharkatra	23.84	27.08	13.59	33.87	25.07
47	N. D. Sarani	30.23	32.37	7.08	34.22	5.72
48	N. S. Road	31.05	34.82	12.14	39.25	12.72
49	New Market	37.85	52.49	38.68	63.53	21.03
50	Park Street	312.67	395.63	26.53	483.63	22.24
51	Posta Bazar	53.78	62.13	15.53	58.13	-6.44
52	Princep Street	48.63	60.92	25.27	76.55	25.66
53	Purulia	33.04	44.70	35.29	52.20	16.78
54	Radhabazar	23.65	31.58	33.53	32.31	2.31
55	Raiganj	13.66	16.99	24.38	20.01	17.78
56	Rajakatra	23.65	28.48	20.42	34.17	19.98
57	Salkia	40.90	48.24	17.95	58.60	21.48
58	Salt Lake	219.88	278.83	26.81	340.48	22.11
59	Sealdah	21.13	26.20	23.99	30.15	15.08
60	Shibpore	167.74	226.91	35.27	263.88	16.29
61	Shyam Bazar	20.34	25.92	27.43	28.24	8.95
62	Siliguri	205.4	271.36	32.11	350.97	29.34
63	Srirampur	93.92	118.27	25.93	151.57	28.16
64	Strand Road	44.04	50.21	14.01	52.82	5.20
65	Suri	33.54	45.87	36.76	53.80	17.29
66	Taltala	145.87	172.50	18.26	225.07	30.48
67	Tamluk	43.30	66.76	54.18	107.34	60.78
68	Ultadanga	64.55	75.07	16.30	101.65	35.41
69	Checkposts, Ranges & others	601.88	519.87	-13.63	575.35	10.67
	<b>TOTAL</b>	<b>13368.44</b>	<b>15979.06</b>	<b>19.53</b>	<b>18541.96</b>	<b>16.04</b>



## (F) District-Wise Collection of Sales Tax / Value Added Tax :

Sl. No.	Charge	2009-10	2010-11	Growth over previous year	2011-12	Growth over previous year
		(Rs. Cr)	(Rs. Cr)	%	(Rs. Cr)	%
1	Bankura	18.36	24.49	33.39	40.67	66.07
2	Bardhaman	579.74	782.15	34.91	890.00	13.79
3	Birbhum	33.54	45.87	36.76	53.80	17.29
4	Cooch Behar	19.33	25.73	33.11	33.57	30.47
5	Dakshin Dinajpur	5.65	6.22	10.09	5.33	-14.31
6	Darjeeling	207.48	275.06	32.57	356.13	29.47
7	Howrah	266.21	342.98	28.84	402.78	17.44
8	Hooghly	93.92	118.27	25.93	151.57	28.16
9	Jalpaiguri	14.69	16.94	15.32	22.25	31.35
10	Kolkata	10354.53	12362.8	19.40	14129.53	14.29
11	Malda	34.33	40.46	17.86	48.28	19.33
12	Purbo Medinipur	43.3	66.76	54.18	107.34	60.78
13	Paschim Medinipur	174.77	199.66	14.24	252.38	26.40
14	Murshidabad	47.88	60.72	26.82	75.92	25.03
15	Nadia	29.88	42.09	40.86	57.13	35.73
16	North 24-Pargonas	460.37	561.32	21.93	743.08	32.38
17	Purulia	33.04	44.7	35.29	52.20	16.78
18	South 24-Pargonas	335.88	425.98	26.83	524.64	23.16
19	Uttar Dinajpur	13.66	16.99	24.38	20.01	17.78
20	Checkposts, Ranges & others	601.88	519.87	-13.63	575.35	10.67
	<b>TOTAL</b>	<b>13368.44</b>	<b>15979.06</b>	<b>19.53</b>	<b>18541.96</b>	<b>16.04</b>

Jurisdiction of certain charges like Cooch Behar, Jalpaiguri, Darjeeling etc. are not always co-terminus with jurisdiction of the respective administrative and / or geographical districts. Therefore collection in certain charges mentioned above is not exactly the same as collection in the Districts with identical names.

## (G) Collection of Sales Tax/Value Added Tax of some selected commodities #

SL. NO.	COMMODITY NAME	COLLECTION OF TAX (2011-2012) (Rs. Cr)	COLLECTION OF TAX (2012-13) (Rs. Cr)	% Growth
1	Aerated Water, Soda Water & Non-alcoholic Beverage	43.09	52.64	22.16
2	Air Conditioner, Cooler	45.37	54.75	20.67
3	Alluminium–all forms( Ingot, Slab, Extrusion etc.) specified elsewhere	31.86	20.62	-35.28
4	Arms & Amunition	34.44	47.45	37.78
5	Bi-cycle (+ Parts, Accories & Components)	10.11	8.73	-13.65
6	Biscuits of all varieties except specified elsewhere	94.96	88.87	-6.41
7	Cement	694.84	880.92	26.78
8	Chemicals	47.48	52.44	10.45
9	Clock, Watch & Time piece	13.65	19.77	44.84
10	Cooked Food when served in A.C Hotel or Club	22.11	26.27	18.82
11	Cosmetics & Perfumes	95.03	421.61	343.66
12	Country Liquor	129.09	160.81	24.57
13	Drugs & Medicine	283.81	319.81	12.68
14	Edible Oil (except Mustard Oil & Rape Oil & Rice Bran Oil)	30.86	55.75	80.65
15	Engineering Goods	93.46	80.59	-13.77
16	Fertilizers & Basic Slags	109.36	151.84	38.84
17	Food Drinks	82.9	170.36	105.50
18	Footwear excluding Hawai Chappal	18.52	31.27	68.84
19	Foreign liquor	484.05	502.14	3.74
20	Furniture of Stainless/ Iron & Steel	13.69	16.52	20.67
21	Gold, Gold Ornaments, Articles of Gold including Gold Filling	40.12	78.25	95.04
22	Hosiery Goods	4.59	5.61	22.22
23	Information Technology Products except specified elsewhere	79.63	109.25	37.20
24	Insecticides & Pesticides	25.73	25.23	-1.94
25	Iron & Steel(Declared goods)	263.76	345.96	31.16
26	Jute Goods (Specified elsewhere)	95.66	80.87	-15.46
27	L.P.G (liquified petroleum Gas)	48.57	46.93	-3.38
28	Lozens, Chocolate, Toffee & Chewing Gum	44.16	50.69	14.79

SL. NO.	COMMODITY NAME	COLLECTION OF TAX (2011-2012) (Rs. Cr)	COLLECTION OF TAX (2012-13) (Rs. Cr)	% Growth
29	Lubricating Oil, Grease, Engine oil, Brake Fluid	30.99	132.24	326.72
30	Motor Car	643.38	569.01	-11.56
31	Motor Scooter	22.36	19.17	-14.27
32	Motor Spirit			
	Diesel Oil	2284.13	2573.98	12.69
	Petrol	929.47	1105.45	18.93
	Furnace Oil	71.02	64.69	-8.91
	Kerosene Oil sold other than through PDS	10.57	5.44	-48.53
	Aviation Turbine Fuel	276.59	308.19	11.42
33	Naptha	66.85	98.53	47.39
34	Other Electrical Appliances (except specified elsewhere)	58.2	29.58	-49.18
35	Other Electrical Goods (except specified elsewhere)	85.92	151.67	76.52
36	Paper	14.13	13.59	-3.82
37	Readymade Garments	29.09	40.08	37.78
38	Refrigerator	64.64	78.92	22.09
39	Coal & Coke	58.36	14.53	-75.10
40	Spices	9.87	21.94	122.29
41	Tea	29.11	32.54	11.78
42	Television Set, Monitor, Picture Tube	82.57	99.17	20.10
43	Textiles(Taxable)	7.46	9.25	23.99
44	Timber & Sized Timber	20.45	22.53	10.17
45	Tyre & Tube (+ flaps of Tyre) of Bicycle, C. Rickshaw, Perambulator	150.21	174.82	16.38
46	Washing Machine	25.66	30.71	19.68
47	Yeast	0.78	1.02	30.77
48	Others	1160.67	2067.12	**
	<b>Total</b>	<b>9684.09</b>	<b>11570.12</b>	<b>19.48</b>
<b>Total collection of FY 2012-2013 includes Entry Tax collection of Rs. 588.43 Cr</b>				

# The above commodity wise collection figures have been listed from the reported collection of Corporate Division only, which contributes about 60% of total (VAT + CST + WBST) collection of the Directorate.

(H) Year-Wise Collection of Sales Tax / VAT, Profession Tax, Coal Cess, Entry Tax and Cess on Petrol for the last 10 years  
(Rs. in Cr )

Year	Sales Tax / VAT		Profession Tax		Coal Cess		Entry Tax		Petrol Cess		Total Collection	
	Collection (Rs. Cr)	Growth rate (%)	Collection (Rs. Cr)	Growth rate (%)	Collection (Rs. Cr)	Growth rate (%)	Collection (Rs. Cr)	Growth rate (%)	Collection (Rs. Cr)	Growth rate (%)	Collection (Rs. Cr)	Growth rate (%)
2003-04	4831.61	15.27	229.89	2.93	352.82	2161.67	0	0	217.82	42.77	5740.32	22.75
2004-05	5722.39	18.44	237.43	3.28	606.78	71.98	0	0	209.62	-3.76	6879.73	19.85
2005-06	6119.8	6.94	249.15	4.94	665.33	9.65	0	0	181.99	-13.18	7253.28	5.43
2006-07	7109.99	16.18	264.85	6.3	665.08	-0.04	0	0	216.93	19.2	8284.54	14.22
2007-08	8092.59	13.82	295.07	11.41	735.77	10.63	0	0	263.51	21.47	9424.44	13.76
2008-09	8981.77	10.99	321.6	8.99	700.39	-4.81	0	0	298.84	13.41	10302.6	9.32
2009-10	10623.7	18.28	362.4	12.69	664.06	-5.19	0	0	320.62	7.29	11992.01	16.4
2010-11	13368.44	25.84	388.54	7.21	966.89	45.6	0	0	355.38	10.84	15110.78	26.01
2011-12	15979.06	19.53	426.68	9.82	1548.37	60.14	0	0	366.46	3.12	18367.33	21.55
2012-13	18541.96	16.04	447.4	4.86	1536.35	-0.78	1266.07		393.81	7.46	22185.59	20.79

Total Collection figures for the years 2003-04 to 2011-12 include collections on account of Luxury Tax.

**4. REGISTRATION****(A) Sales Tax Act :**

<b>Number of Registered Dealers</b>				
		<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
(a)	Opening Balance	213465	217595	227351
(b)	New Registration Granted	21644	16113	18984
(c)	Dealers Cancelled	18939	7185	2597
(d)	Dealers Restored	1425	828	696
(e)	Closing Balance	217595	227351	244434

**(B) New Registration ( Online )**

		<b>2012-13</b>		
		<b>VAT</b>	<b>CST</b>	<b>Total</b>
(a)	No. of NR applications filed	32906	12548	45454
(b)	No. of NR applications duly filed	24605	10161	34766
(c)	No. of Registration Granted	17585	6986	**24571
(d)	No. of Applications Rejected	6163	2666	**8829

\*\* Includes NR Applications filed during 2011-2012.

**(C) Profession Tax Act**

<b>Number of registered employers and enrolled persons under the Profession Tax Act, 1979</b>				
		<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
i)	Number of Registered Employers	91237	95241	99482
ii)	Number of Enrolled persons	1423053	1476238	1539552

**5. ASSESSMENT CASES****(A) Sales Tax Acts :**

		<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>
(a)	Opening Balance	61514	45719	29656
(b)	Cases initiated during the year	90515	77383	93062
(c)	Cases dropped during the year	36592	22058	18573
(d)	Cases disposed of during the year	44796	55325	22452
(e)	Cases pending at the end of the year	45719	29656	**70384

\*\* The figures have been compiled and submitted by NIC from central database. Figures include both VAT and CST cases.

The system of on-line Assessment Initiation and generation of Demand notices has been introduced with effect from 01.10.2009. Hence there is a chance of overlapping of figures of Assessment cases prior to this date with the figure representing cases generated on-line. Also the above figures correspond to multiple assessment years.

**(B) Profession Tax Act :**

		2010-11	2011-12	2012-13
(a)	Opening Balance	38015	3013	2819
(b)	Cases initiated during the year	8263	9254	23320
(c)	Cases disposed of during the year	43265	9448	19567
(d)	Cases pending at the end of the year	3013	2819	6572

**6. APPEAL, REVISION & REVIEW****(A) Appeal Cases:****(a) Sales Tax Acts:**

		2010-11	2011-12	2012-13
(a)	Opening Balance	16521	10265	15067
(b)	Cases initiated during the year	15771	19840	1347
(c)	Cases disposed of during the year	22027	15038	15264
(d)	Cases pending at the end of the year	10265	15067	1150

**(b) Profession Tax Act:**

		2010-11	2011-12	2012-13
(a)	Opening Balance	516	378	339
(b)	Cases initiated during the year	152	83	226
(c)	Cases disposed of during the year	290	122	194
(d)	Cases pending at the end of the year	378	339	371

**(B) Revision & Review Cases:****(a) Sales Tax Cases :**

		2010-11	2011-12	2012-13
(a)	Opening Balance	458	449	494
(b)	Cases initiated during the year	745	822	136
(c)	Cases disposed of during the year	754	777	568
(d)	Cases pending at the end of the year	449	494	62

**(b) Profession Tax Act:**

		2010-11	2011-12	2012-13
(a)	Opening Balance	254	237	39
(b)	Cases initiated during the year	2	4	0
(c)	Cases disposed of during the year	19	32	0
(d)	Cases pending at the end of the year	237	209	39

# The system of on line filing of monthly progress report by the charges and the circles have been introduced from June 2009. Hence there is a chance of overlapping of figures of Appeal, Revision & Review cases prior to this date with the figure representing cases generated on-line. Also the above figures correspond to multiple assessment years.

## (C) Disposal of Appeal, Revision &amp; Review cases for the last 10 years:—

Year	Appeal Cases	Revision & Review Cases	Total
2003-2004	18254	1361	19615
2004-2005	16419	1219	17638
2005-2006	16456	1042	17498
2006-2007	15638	999	16637
2007-2008	11504	3396	14900
2008-2009	10718	4326	15044
2009-2010	14358	745	15103
2010-2011	22027	698	22725
2011-2012	15038	777	15815
2012-2013	16997	477	17474

## 7. (A) ENFORCEMENT, INVESTIGATION, INTELLIGENCE &amp; VERIFICATION CELL

Sl. no.	Different activities of Central Sections	CS (Kolkata)		CS (Asansol)		CS (Siliguri)	
		2011-2012	2012-2013	2011-2012	2012-2013	2011-2012	2012-2013
1	<i>Search &amp; Seizure by Central Section</i>						
	A Number of raids conducted	137	123	07	29	117	147
	B Number of seizures made	101	90	07	29	21	15
	C Number of investigations completed	93	95	19	36	86	124
	D Amount of suppressed turnover detected (Rs. crores)	82.00	101.00	8.42	20.25	4.36	6.59
	E Amount of tax realised on suppressed turnover (Rs. crores)	13.45	23.09	0.10	0.81	Nil	0.37
	F Tax collection from non-resident dealers registered under Central Section	46.11	40.27	#Not Applicable	#Not Applicable	#Not Applicable	#Not Applicable
2	<i>Tax realised from unregistered dealers and exhibition cum sale</i>			#Not Applicable	#Not Applicable	#Not Applicable	#Not Applicable
	A Number of Way Bills issued to unregistered Dealers	11607	11342	—	—	—	—
	B Advance tax against Way Bills (Rs. crores)	7.46	48.90	—	—	—	—
	C Tax realised from exhibition cum sale (Rs. crores)	0.70	0.19	—	—	—	—
3	<i>Particulars of godown &amp; wayside checking</i>						
	A Number of godowns searched	688	570	31	02	176	231
	B Value of goods seized(godown) (Rs. crores)	21.12	27.39	0.11	1.12	0.60	1.32
	C Number of wayside checking	3282	3787	123	538	@ —	—
	D Number of vehicles detained	3282	3787	189	371	@ —	—
4	<i>Penalty realised on wayside &amp; godown checking</i>						
	A Wayside checking (Rs. crores)	14.53	21.98	0.89	1.30	—	—
	B Godown checking (Rs. crores)	6.59	5.41	0.09	0.07	0.87	1.47

# Central Section, Asansol and Central Section, Siliguri do not issue any Waybill to Unregistered Dealers.

@ Wayside checkings are not done by Central Section, Siliguri. Siliguri Range office is entrusted with this job.

**(B) (i) Number of Seizure Cases by different Range offices and Checkposts thereunder**

Sl. No.	Name of Range	Checkpost	No. of Seizures Made	
			2011-12	2012-13
1	Alipurduar	Barobisha	1370	2306
2		Birpara		
3		Jaigaon		
4		Baxirhat		
5	Purulia	Chas More	662	764
6		Berma		
7	Kharagpur	Chichira	959	1587
8		Sonakonia		
9		Haldia Dock		
10	AS Circle	Duburdih	1328	1595
11	Siliguri	Phansidewa More	1076	1276
12		Melli		
13	Raiganj	Dalkhola	624	655
14	Howrah	No Checkpost	132	686
15	Barrackpore	No Checkpost	376	423
16	Durgapore	No Checkpost	1314	1652
17	Rampurhat	No Checkpost	91	415

**(ii) Range-wise Penalty Collection**

The amounts of penalty realized at different places by the Ranges/Circle and the Check posts there under:

Name of the Range Office	Amount of Penalty realized	
	2011-12 (Rs. in Crore)	2012-13 (Rs. in Crore)
Alipurduar Range	3.55	4.33
Siliguri Range	2.78	4.06
Raiganj Range	1.27	1.19
Rampurhat Range	0.17	0.73
Purulia Range	0.87	1.11
Kharagpur Range	8.05	8.28
Durgapur Range	5.61	5.63
Barrackpore Range	2.50	2.82
Howrah Range	3.20	4.88
Asansol Circle #	10.87	12.13
<b>TOTAL :</b>	<b>38.87</b>	<b>45.16</b>

# There are check posts under this circle.



## 8. SOME IMPORTANT DEVELOPMENTS DURING THE FINANCIAL YEAR 2012-13

1. **Introduction of West Bengal Tax on Entry of Goods into Local Areas Act, 2012.** The salient features of which being:—
    1. Uniform tax rate of ONE per cent (1%) on value of certain specified goods only
    2. No entry tax on exempted goods, tea, chemical fertilisers, pesticides, insecticides, germicides, tractors, all agricultural implements, bamboo, etc.
    3. No collection of any tax at any checkpost
    4. No vehicles being detained anywhere within the local area including checkpost
    5. Self declaration and self assessment of tax
    6. Deemed Assessment for dealers who regularly file their return and pay the tax
    7. The tax is designed to be compensatory in nature and the entire tax shall go to a dedicated fund which shall be used for providing benefits and facilities for development of trade and industry in local areas of the State like construction, development and maintenance of roads and bridges for linking the market and industrial areas, construction, development and maintenance of transport hubs and cold storage facilities, creating infrastructure for supply of electricity and water to industries and other commercial complex, etc.
  2. **Special Provision for registration:** This provision was inserted for the first time in the Vat Act through Finance Act 2006 w.e.f 01.08.2006 to tap the un-registered dealers. The special provision was last available till 31.12.2008 and then the rate prescribed was 0.5% on taxable turnover. Moreover it was not available to the un-registered works contractors. This provision was re-introduced w.e.f. 01.04.2012 for all categories of un-registered dealers including works contractors. The last date for application was 31st December, 2012. Good number of dealers voluntarily applied for registration under this Amnesty Scheme.
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3. **Simplification of audit and assessment of registered dealers:** After completion of audit of a selected dealer by Departmental Officer, the auditing authority had to draw audit report, and one copy of it was required to be sent to the dealer also. Even in cases where the dealer accepted the report and paid the tax, etc, the auditing authority had to do his assessment afresh. Through Finance Act 2011 an amendment was brought in whereby assessment was done away with in cases where the dealer accepted the report and paid the tax, etc. Assessment was still required in cases where the dealer did not accept the report. Through Finance Act 2012 another important reform was made whereby in cases where the dealer disagrees or fails to pay within one month the tax, interest, or late fee as stated in the computation sheet attached to the report, the report shall automatically get converted into an order of assessment and the computation sheet attached to the report shall automatically get converted into notice of demand. Thus, the duplication of work of assessment has been done away with.
  4. **Abolition of double penalty for non-furnishing of returns by registered dealers:** Upon assessment of registered dealers, penalty up to the extent of 50% of tax assessed was leviable in cases where the dealer had defaulted in furnishing any return or had failed to pay tax, etc in accordance with the return as furnished. Since for non-submission or delayed submission of return, the provision of payment of late fee is also there, this penal measure has been done away with keeping the interest of the dealers in mind.
  5. **Self Audit:** Self Audit concept introduced for dealers having turnover of sales or contractual transfer price or both above Rs 1.5 Crore but upto Rs.3 Crore. Prior to this reform these dealers were required to get their accounts relating to VAT audited by a Chartered Accountant or a Cost Accountant.
  6. Holding of Camps of West Bengal Appellate and Revisional Board in Siliguri.
  7. Introduction of the scheme of VAT Return Preparers.
  8. Major e-services introduced —
    - a. Online process for cancellation of waybills wrongly generated by dealers — online cancellation by dealers themselves within six hours from generation of waybills;
    - b. System of automatic increase in limit of number of waybills through online process if the dealer furnishes online utilisation in respect of waybills generated earlier;
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- c. e-Waybill for unregistered dealers;
- d. System of submission of online statements about receipt of declaration forms and certificates under the CST Act against claims made by dealers in returns – to facilitate online checking with TINXSYS data;
- e. Provision for sending notices through e-mail – to reduce the number of occasions of non-receipt of notices in time and to reduce the consequential avoidable harassments and also to speed up the revenue collection mechanism;
- f. Rules framed for online submission of appeal/revision petitions by dealers and in-house computerised processing thereof for disposal of such petitions – once implemented it will facilitate the dealers and also lead to timely monitoring of disposal of such petitions.

## 9. BUREAU OF INVESTIGATION

### Prelude

Bureau of Investigation (BoI) is the apex investigating agency under the Directorate of Commercial Taxes, primarily engaged in probing tax evasion related cases and enforcing recovery thereof.

Set up by dint of an executive resolution of the Govt. of West Bengal on 03.02.1970, Bureau of Investigation was given the statutory authority on 23.03.1974. Presently its constitution, powers and jurisdiction are governed by Section 8 of the West Bengal Value Added Tax Act 2003 and has jurisdiction all over West Bengal.

However, with an eye to rationalize the entire anti-evasion operation so far as commercial taxes are concerned, lately, substantial changes in the statue have been brought about regarding the existing structure of Bureau of investigation. It has been subdivided into three units viz Unit - I, Unit - II and Unit - III, spanning its jurisdiction across the entire State of West Bengal.

Bureau of Investigation, in its new incarnation would extend from its erstwhile role on monitoring transactions to subsume all anti-evasion activity i.e. monitoring movement of goods. Thus, Checkposts, Ranges and Central Section, too, have been brought under the fold of Bureau of Investigation, in their respective spatial jurisdiction.

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**The functions: objective, nature of work and Acts administered**

In tracking cases of evasion, Bureau of Investigation relies mainly on internal and external sources of information. The former includes MIS reports generated by the in-house Information Systems Division (ISD) and newly created Data Analysis Wing (DAW), keeping an eye on cases relating to inter-alia, suppression of turnover, improper tax rates, false claim of input tax credit and of tax exemptions. Referred cases from various wings of the Directorate are also examined and investigation findings are reported back to the concerned departments. On the external front, Bol seeks information from other Govt agencies working on similar fields, related departments of other States and also on private secret information from the market.

In doing so, Bureau of Investigation, probes cases of evasion of tax payable primarily under West Bengal Sales Tax Act 1994, Central Sales Tax Act 1956 and West Bengal Value Added Tax Act 2003.

Bureau of Investigation generally screens the cases on the basis of criticality and the estimated quantum involved and pursues them, not only to unearth evasion but enforce recovery of the due but unpaid taxes. From big corporate houses (e.g. claiming undue exemptions) to racketeers operating clandestinely in the market to defraud tax, a good number of them have been successfully tracked down by the Bureau of Investigation and substantial part of the due taxes were realized. In the process, Bol has carried out with unflinching regularity, cases of prosecution with the respective Police authority, e.g. Enforcement Branch of Kolkata Police, against evaders with criminal intent.

**Performance indicators: Targets and achievements**

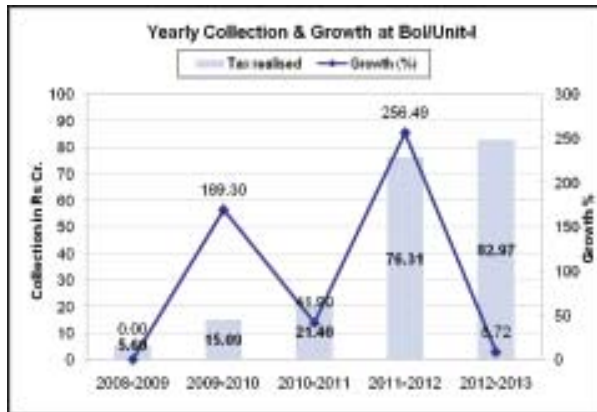
Over the years, Bureau of Investigation has reinforced the search and seizure operations to track down the evaders and realize the evaded tax. There had been positive impact on the operations undertaken by Bol.

**Status of cases initiated and disposal thereof**

The number of seizure and other investigation related cases have gone up and so has been the percentage of case disposals.

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## Comparative figures for the files/cases received and disposed :



If the quantum of realized taxes be any indicator, Bol in the recent past has come up with spectacular success. The adjoining graph amply reflects the performance.

From a very modest collection of Rs.5.60 Cr in FY 2008-09, it has grown to a formidable figure of Rs. 83.00 Cr in the FY 2012-13.

Financial year	Opening Balance	New Seizure Cases	Total Cases	No. of Cases Disposed of	% of Cases Disposed	No. of Cases pending at the end of the year
2008-2009	198	41	239	33	14	206
2009-2010	206	86	292	26	09	266
2010-2011	266	89	355	61	17	294
2011-2012	294	147	441	97	22	344
2012-2013	344	205	549	163	30	386

The following table attempts to capture few vital performance indicators of Bureau of Investigation for the last 5-years.

(in Rs. lakh)

Year	Amount detected in terms of		Estimated evaded tax on		Tax realised (in Rs. lakh)	Growth (%)
	Concealment of sales/purchases	False claim of ITC/tax exemption	Concealment of sales/purchases	False claim ITC/tax exemption		
2007-2008	31046	3320	1259	222	307	—
2008-2009	6277	28284	734	1123	560	82.50
2009-2010	13665	5372	705	265	1509	169.30
2010-2011	20044	63907	1213	2596	2140	41.90
2011-2012	33829	35628	8204	2006	7631	256.49
2012-2013	346655	30045	11241	8358	8297	8.72

## 10. CENTRAL REGISTRATION UNIT

Central Registration Unit is a unit under the Office of the Commissioner, Commercial Taxes, West Bengal and housed in 10, Madan Street, Kolkata-72. The unit was established to ensure hassle-free registration to the dealers. This is a fully computerised, air-conditioned unit. This unit is unique in the Directorate since unlike other units or offices, there is no need for hearing of the dealers. Physical appearances of the dealers or their representatives are strictly barred. Online Registration became mandatory since 01.09.2011 throughout West Bengal. The dealers are filing applications for registration on-line. Then they submit hardcopy of the application along with authenticated copies of documents for scrutiny and examination. All the communications are done through e-mail. Once registration is granted the applicant dealers are getting the information through mail and dematerialised Registration Certificates are issued to them.

At present C.R.U., 10, Madan Street , Kolkata-700012 is granting registration to the dealers of 06(six) Circles [Kolkata (North) Circle, Kolkata (South) Circle, (North) 24 Parganas Circle (except Barackpore and Barasat), Chowringhee Circle, Dharmatala Circle & Burrabazar Circle] situated at Salt Lake and Beliaghata building.

Demand of security u/r 195A and u/r 195B are introduced almost simultaneously with the introduction of compulsory on-line registration and in the year 2012-13, Central Registration Unit collected security under these rules for an amount of Rs.6, 29,50,000.00

Sl No	Description	VAT	CST	TOTAL
1	No of e-Applications (hardcopies) received during 2012-13	5111	3700	8811
2	No of e-Applications disposed of	5111	3700	8811
3	No of Registration Certificate granted during 2012-13	2775	2204	4979

## 11. CENTRAL DECLARATION FORMS ISSUE SECTION

The Central Declaration Forms Issue Section started functioning at 10, Madan Street, Kolkata-700072 from 01.01.2009. In the beginning it provided service

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only to selected big tax paying dealers of the Corporate Division. In the course of time, selected dealers of the charges located at Beliaghata, Salt Lake, Howrah and Behala offices have been included in the network.

For the benefit of trade and industry the system of Dematerialized 'C' and 'F' Forms under the CST Act, 1956 was introduced with effect from 01.07.2010 in respect of Inter-State Purchases or Stock Transfers effected from 01.04.2010 only. As an outcome presently only EI, EII and H forms are being issued from this section to the selected dealers. C and F forms are issued only in exceptional cases.

#### **Functions :**

The officers of this section, at first, take a view of the applications for Declaration Forms filed online by dealers. If the application is found in accordance with the prescribed parameters, order for issue and despatch of Declaration Forms is made. After completion of official procedures the appointed courier takes stock of the envelopes containing Declaration Forms and delivers the same to the concerned dealer's business doorstep quickly.

In case of any discrepancy, the application filed online is kept in abeyance, subject to further clarification from the dealer's end.

This section is under the direct supervision of the Commissioner, Commercial Taxes, West Bengal and the Additional Commissioner & Special Officer, Bureau of Investigation, Unit -I.

The role of this section in providing speedy e-services to the business community in the matter of issue of Central Declaration Forms while cautiously safeguarding revenue interest has been widely appreciated by all.

#### **INFORMATION SHEET (2012-2013)**

	<b>C</b>	<b>F</b>	<b>EI</b>	<b>EII</b>	<b>H</b>
No. of application received	190	556	1588	193	688
No. of application disposed	175	552	1570	188	683
No. of application cancelled	NIL	1	35	1	15
No. of Forms issued	899	1369	6658	394	12275

## 12. CENTRAL AUDIT UNIT

In order to strengthen the audit of accounts referred to section 43 of the WBVAT Act, 2003, it was decided to create a Central Audit Unit with effect from 01/06/2010 under an Additional Commissioner, Commercial Taxes with audit officers drawn from different cadres. The Central Audit Unit will have the following responsibilities:

- I. Develop a dynamic Risk Analysis module on the basis of which the dealers are to be selected for audit.
- II. Help the Commissioner in the selection procedure of dealers for audit,
- III. Improve the existing Audit Manual wherever it is felt necessary,
- IV. Impart training to audit officers,
- V. Conduct Audit of dealers assigned to it by the Commissioner of Commercial Taxes, West Bengal,
- VI. Planning and monitoring of audit work,
- VII. E-governance in audit system,
- VIII. Developing an MIS for audit reporting,
- IX. Any other work connected with audit under the WBVAT Act, 2003 as may be assigned by the Commissioner of Commercial Taxes, West Bengal.

Officers posted in the Central Audit Unit shall have jurisdiction over the whole of the State of West Bengal exercising the power of that of officers posted in Central Section in terms of notification issued for this purpose.

The Central Audit Unit has started functioning from 01/07/2010 with its two wings; one at Sales Tax Building, Beliaghata and the other at Salt Lake Building. 20 officers (15 at Beliaghata and 5 at Salt Lake) have been posted in the unit for conducting audit of accounts under section 43 and assessment in certain cases u/s 46 of the WBVAT Act, 2003. 491 dealers for the period 2009-10 and 654 dealers for the period 2010-11 have been selected for audit based on risk analysis. The selection of dealers for audit for the period 2011-12 is in progress. 20

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ACTOs have also been provided to the Central Audit Unit for making verification of transactions of purchase and sale and checking other relevant documents. They also assist the audit officers of the unit in their day-to-day work as and when required.

The unit in the course of audit has given emphasis on the cross-verification of purchase, sale including inter-state sale, stock transfer, mode of movement of goods, payment etc. to ascertain the admissibility of the claim of I.T.C. and other claims made by the auditee in the period under audit. This exercise of cross-verification of different transactions has yielded good result for revenue.

### **13. INTERSTATE VERIFICATION CELL (H.Q)**

The Interstate Verification Cell started functioning on and from 1st October 2004 with an object, initially, to verify the genuineness of claims of tax reduction/exemption against declaration forms connected with interstate transactions. Since then, the Cell has been receiving considerable number of requisitions for verification of such claims from different Charge Offices of this Directorate including Corporate Division (CD) and Central Section (CS).

The Cell has also been receiving requisitions from different States and Union Territories of India for verification of authenticity of claims of tax reduction/exemption resulted from purported transactions effected from respective States and Union Territories with the dealers in West Bengal against various declaration forms like "C", "F", "E1", "E2" etc. It is worth mentioning that many false transactions are being detected in regular course resulting in disallowance false claims connected with interstate transactions.

Presently, the issue and utilization of the declaration forms under the CST Act are supposed to be getting cross-verified through internet on exploration of TINXSYS; but expected progress cannot be achieved due to delay in feeding the relevant data by the states concerned.

In course of time, however, to adapt with the need of situation this Cell has extended its verification activities in some selected fields of intrastate transactions too, including verifications of authenticity of tax deposits under the Government Account. Those are:

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- (a) Verifications of transactions of the dealers paying tax at concessional rate under the "Composite Scheme" resulting in detection of their liability under the general scheme.
- (b) Survey of unregistered dealers resulting in detection of their liability to be registered.
- (c) Verification of cases referred by different border check posts as regards to existence of unscrupulous dealers and purported claim of tax/penalty deposits made by such dealers.
- (d) Supervision and monitoring of tax collection on readymade garments sold in bulk at Howrah Hat and Metiaburuz Hat.

It is pertinent to mention that this Cell does not initiate any legal proceeding itself; but acts as a reporting agency to the assessing body of the Directorate. Its performance in its different field of activities during the year 2012-13 is placed below:

SI No	Nature of work	Performance during the year	Outcome
(a)	Verification of transactions referred by Charge Offices, CD & CS.	Completed verification for 86 cases	No report of fake transaction was received.
(b)	Verification of transactions referred by different States & Union Territories	Completed verification for for 117 cases	No report of fake transaction was received.
(c)	Verification of transactions of dealers under Composite Scheme	Nil	Nil
(d)	Survey of unregistered dealers	Nil	Nil
(e)	Verification of cases referred by border Check posts	579 Bank challans verified	No case of false deposit detected
(f)	Monitoring of tax collection on readymade garments	1085 challan books (each of 100 challans) issued	Tax to the tune of Rs.7.35 crore collected

## 14. SPECIAL CELL

In order to boost up industrial growth in the State, the Govt. of West Bengal announced West Bengal Industrial Scheme, 1993 and West Bengal Industrial Scheme, 1999. The incentives under the schemes include inter alia remission and deferment of Sales Tax subject to the fulfillment of certain prescribed conditions. Accordingly provisions have been made for remission and deferment of Sales Tax. The eligible industrial unit which is obviously an unit of registered dealer is required to obtain an E.C.(Eligibility Certificate) from the Commercial Taxes Directorate to avail of the tax relief mentioned above.

Moreover to generate employment and to boost up entrepreneurs in the state, the Govt. of West Bengal announced benefit in terms of tax holiday for newly set up small scale industries. Accordingly E.C. was issued to the dealers from this Directorate so that the new entrepreneurs can stand in the stiff competition. With effect from 01.01.2010, all these benefits were withdrawn by making an amendment in the Sales Tax Act. But the existing industrial units, which were allowed the benefits before 01.01.2010 will continue to enjoy it until the eligibility terminates.

Now under the West Bengal Value Added Tax Act, 2003 a registered dealer who had been enjoying tax holiday, remission and deferment under the W.B. Sales Tax Act, 1994 up to 31.03.2005 may be allowed tax holiday, remission and deferment under the VAT Act for the balance period or balance eligible amount subject to certain conditions.

Two Joint Commissioner and One Deputy Commissioner of Special Cell are authorized to issue E.C. under VAT Act, and subsequent renewal thereof to eligible dealers of West Bengal. One senior Joint Commissioner is entrusted upon for disposal of revision cases in the cell. There are two Addl. Commissioner, Commercial Taxes in this Cell - one for administrative purpose and the other in the capacity of revisional authority in respect of revision cases pertaining to E.C. The cell is headed by the Special Commissioner of commercial Taxes, West Bengal and it is located at 14, Beliaghata Road, Kolkata-700015.

## 15. INTERNAL AUDIT WING

Internal Audit Wing of the Directorate of Commercial Taxes is a permanent in-house mechanism for scrutinizing and detecting irregularities in the assessments of Sales Tax/VAT cases as well as checking of different records and registers to

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ascertain whether internal control system as envisaged in the Acts and Rules made there under are properly followed.

It also takes follow-up action on Audit on observations of the IR paras, Draft paras and CAG paras issued by the office of the Accountant General, West Bengal.

The Wing is headed by the CCT/WB who is assisted by one Additional Commissioner and other Senior Officers.

Irregularities as generally pointed out by the Internal Audit Officers in the assessment orders are given below:

1. Incorrect determination of turnover of sales
2. Underassessment of tax due to incorrect deduction
3. Irregular exemption
4. Application of incorrect rate of tax and mistake in computation
5. Non/Short levy of interest and penalty
6. Non/Short levy of purchase tax

Interactive sessions between the Internal Audit Wing and the Accountant General, West Bengal are held on a regular basis to share common views on different aspects of the audit done by the A.G. Office.

The Wing collects the replies from the concerned officers regarding IR Paras, Draft Paras and CAG Paras and those are processed and sent to the A.G. Office and Finance Department. Regarding five select CAG paras of 2005-06, three replies were sent last year. The remaining two replies have already been sent to the Finance Department.

Internal Audit Wing also does the job of preparing the statement of replies for Public Accounts Committee's meeting and presenting the same before the Assembly House.

## **16. CERTIFICATE ORGANISATION**

Certificate Organisation has jurisdiction over the whole of West Bengal. At present out of the sanctioned 21 courts only 16 courts are running. For the three districts comprising of Kolkata, 24- Parganas North and South sanctioned courts are 12 out of which 7 courts are running.

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Entire Certificate Organisation is headed by an Additional Commissioner. The courts are presided over by Senior Joint Commissioners and Joint Commissioners, known as Certificate Officer and Tax Recovery Officer who are specially empowered to recover certificate dues as arrear land revenue under the Bengal Public Demand Recovery act, 1913; W B S T Act, 1994 and W B V A T Act, 2003. Nazirs, Assistant Nazirs and Process Servers assist the Tax Recovery Officers and Certificate Officers.

On receipt of certificate cases from the Requiring Officers in different charge offices under the Directorate of Commercial Taxes and from certificate holders from different offices like Profession Tax, Amusement Tax and Agricultural Income Tax, Multi Building Tax recovery proceedings are initiated by issuing notices to certificate debtors (from whom Public demand is due). The general modes of recovery, as per provision of law, are by attaching and selling movable and immovable properties of the certificate debtors, attaching bank accounts and collecting money from the attached bank accounts. Recovery proceedings continue till certificate dues, accrued interest and costs are realised.

The performances of the Certificate Organisation for the districts of Kolkata, 24-Parganas North and South during the year 2012-13 are as under:

1. Amount of dues realized through certificate proceedings during 2012-13 : **Rs 11,54,73,073/-**
2. No of cases pending as on 31.03.2013:-

Name of Act	No of Pending Cases	Total amount of revenue involved in Pending Cases
WBST ' 94 Act	13,038	<b>Rs. 3,134,34,81,214/</b>
WBVAT ' 03 Act	4,042	
BF(ST) ' 41 Act	75,227	
Profession Tax Act	1,157	
Amusement Tax Act	843	
Agricultural Income Tax Act		
Multibuilding Tax Act	48	
Total	94,355	

## 17. HUMAN RESOURCE DEVELOPMENT CELL

The Human Resource Development Cell is committed not only to provide training to officers and staff of the Directorate for efficiently performing their duties but also foster a citizen-centric training environment up to the cutting edge level.

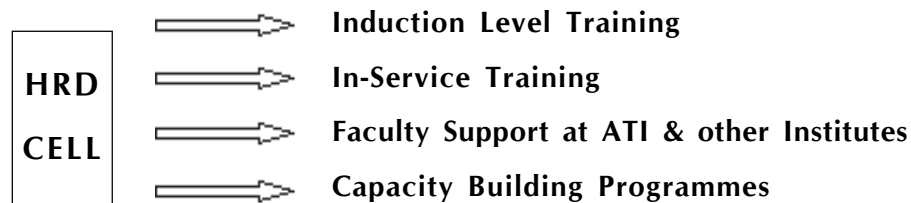
A plethora of training activities kept the cell abuzz for the whole year. The Induction level training programmes for the CTOs and ACTOs have always been the thrust area of the Cell with care being taken to improve the overall qualitative aptitude of the staff. Each training programme includes extensive discourses on Statutes, Workshops, Case Studies, Group Discussions and interactive sessions. In certain cases great emphasis is laid on solving problems. The endeavour of Training on Soft Skills, has been continuing successfully.

The Cell has incessantly been providing Computer Training to all the cadres of the Directorate in keeping with the demands of the increasing e-services that are being provided by the Directorate. This has helped refresh the knowledge of computer of even the officers high up in the hierarchy.

Apart from the skill development programmes the Cell has played a key role in Trainer Development Programmes conducted at ATI by nominating officers time and again for these courses. As a result we have at present a very rich resource of trained faculties who are also the Resource Personnel of DoPT, Govt. of India. Also many a personnel from this Directorate has participated in a host of specialized training programmes organized by ATI, Kolkata which in turn has helped the Directorate with expertise on various fields.

The Cell is happy to announce that the seminar Room which accidentally got charred has been reconstructed and is hosting a number of programmes with 10 computers in operation. LAN connections for 10 more computers have been set up already.

The Cell at present is administered by one Additional Commissioner, one Sr. JCCT, one JCCT, one DCCT, two CTOs, five ACTOs, and requisite staff.



**Summary of Training programmes at HRD cell**

Name of Training	No. of Training	Total Training hrs.	Total No. of Participants
Induction Training (CTOs & ACTOs)	5	570	251
In-Service Training	8	40	150

- i) Total training hours = 610 hrs  
ii) Total no. of participants = 401

**18. COLLECTION CELL (Challan / Payment Verification Wing)**

Collection cell tracks through the Reserve Bank of India and the State Bank of India, S. T. Building Branch day wise collection of Commercial Taxes - Value Added Tax, Sales Tax of the state, Central Sales Tax, Primary Education as well as Rural Employment Cesses on coal and cess on Petrol, diesel and LPG.

In the process it receives treasury copies of the receipted challans of payments through collecting banks and the respective scrolls. It prepares systematic detailed as well as summarised statements of collection for various taxes for electronic recordings. It preserves and maintains the scrolls systematically. The ISD records electronically on the basis of information provided by the cell. The records so kept are regularly squared up with those including records of refunds and transfers through books maintained by the Accountant General of West Bengal

The records of the cell help assessing authorities in determining actual dues from any dealer on assessment. Besides, for refunds of any kind, payments can be verified from the records of the cell. Its records form evidences for judicial purposes.

**19. LAW SECTION**

This section of the Directorate is responsible for monitoring disputes between the aggrieved parties and the State of West Bengal at different legal forums, including West Bengal Commercial Taxes Appellate and Revisional Board, West Bengal Taxation Tribunal, State Administrative Tribunal, Kolkata High Court and Supreme Court of India and other Civil and Criminal Courts. Law Section keeps contact with the Legal Remembrance's Office, G.P.'s Office of the State

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Govt. and the State Lawyers, defending the State of West Bengal in all the courts. It may be mentioned here that in Chapter VI of Central Sales Tax Act, 1956 a new authority to settle disputes in course of inter state Trade or Commerce has been set up w.e.f. 17-03-2005 which settles the disputes where two or more States are involved. In recent years, a number of cases are appearing before it where Law Section has to arrange to send records and plead for the State Revenue.

It provides the Departmental Representatives with the appellate and assessment records for effective representation before the Appellate and Revisional Board. At the same time it arranges for transmission of order of the Board to the concerned departmental authorities. When a judgment and order of the Board is found to be erroneous or not acceptable by the department, Law Section takes up the same with the higher forum.

It arranges for engagement of senior Lawyers of Kolkata High Court to defend intricate cases of West Bengal Taxation Tribunal as and when proposed by State Representatives. Such cases are monitored by Law Section. It also provides assistance in cases referred to Kolkata High Court, both the Single Bench and the Division Bench and it arranges for engagement of Lawyers and hold meetings between the Lawyers and the statutory authorities concerned.

It also regulates the cases related to the Service Matters in State Administrative Tribunal. It performs the duty of engagement of lawyers and monitors the cases in respect of disputes relation to the Service Matter of the employees of this Directorate. It performs liaison work with Finance Dept. and other statutory authorities in this matter.

It has to monitor Profession Tax related cases pending before the Central Administrative Tribunal.

There is a Cell in the Law Section specially formed for monitoring cases before the Board for Industrial & Financial Reconstruction/ the Appellate Authority for Industrial & Financial Reconstruction.

This Wing also acts as a liaison between the advocates of the Supreme Court of India and the concerned authorities. The cases are monitored by the officers of Law Section.

Law Section also monitors the cases which appear before different lower courts like City Civil Courts and other Civil Courts also.

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Law Section also helps in ascertaining whether revision/reference to higher judicial forums is necessary in the interest of Govt. revenue. It also arranges for circulation of significant judicial decisions among the concerned authorities.

Apart from all these Law Section now provides a well equipped library for judicial reference available to all departmental officers. It also provides STC online updated from time to time.

**POSITION OF COURT CASES AT CENTRAL SALES TAX  
APPELLATE AUTHORITY AND SUPREME COURT OF INDIA**

( as on 31.03.2013)

A. Central Sales Tax Appellate Authority	
Opening balance	17
New cases	04
Disposed	14
Pending	07
B. Supreme Court of India	
Opening balance	74
New cases	34
Appeal preferred	Nil
Disposed	
a) For Revenue	09
b) Against Revenue	01
Pending	98

**STATUS OF HIGH COURT CASES**

( as on 31.03.2013)

Opening balance	:	74
New Cases	:	289
Appeal Preferred	:	nil
Disposed off		
a. Against Revenue	:	08
b. For Revenue	:	23
c. Dismissed / Withdrawn	:	nil
Total cases pending	:	332
Percentage of cases disposed of in favour of Revenue	:	74.19%

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## 20. THE WEST BENGAL COMMERCIAL TAXES APPELATE AND REVISIONAL BOARD

The West Bengal Commercial Taxes Appellate and Revisional Board - erstwhile West Bengal Commercial Taxes Tribunal started functioning since 27.04.1974. It substituted the Board of Revenue. The new name was given to mark distinction from West Bengal Taxation Tribunal. It is an independent Directorate under the Department of Finance (Revenue) of the Government of West Bengal since 22.04.1975.

Distribution of personnel and present strength as on 31.03.2013

Sl. No.	Name of the Post	Sanctioned Strength	Man in position. (as on 31.03.2013)
1	2	3	4
1.	President (Judicial).	1	1
2.	Judicial Member	3	2
3.	Administrative Member	3	2
4.	Accounts Member	1	1
5.	Registrar	1	1
6.	Dy. Registrar	1	1
7.	Stenographer	6	5
8.	Group 'C' Staff	31	16
9.	Group 'D' Staff	16	6
	<b>Total</b>	<b>63</b>	<b>36</b>

The President heads the Board of eight members. The President - Primus inter pares and three others are appointed from State Judicial Service, three from State Commercial Taxes Service and one from Audit and Accounts Service. Many of the orders passed by the Board were not only affirmed in but also applauded by the highest judicial forum. The fact that many of its members were later served in High Court bore testimony of its success. It bridges the administration to judiciary and on occasion to legislature also.

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**ACTS ADMINISTERED:**

The Board deals with Commercial Taxes, Agriculture Income Tax and Electricity Duty of the state. The Board having almost all the essential features of the court of law is the last quasi judicial fact finding forum in revenue administration. It acts as the forensic sieve to revenue.

**Position of Revision Cases in the West Bengal Commercial  
Taxes Appellate & Revisional Board in the Financial  
Year 2012 - 2013 as on 31.03.2013 :**

**A. Cases under West Bengal Commercial Taxes**

i) Opening Balance as on 01.04.2012	:	4802
ii) Revision Cases filed during the year 2012 - 2013	(+)	4813
Revision cases restored during the year 2012-13	:	257
	Total	9872
iii) Revision Cases transferred to C.C.T.,W.B.	(-)	1299
		8573
iv) Revision Cases disposed during the year	(-)	1817
		6756

**CASES PENDING AT THE END OF THIS YEAR 2012-13 : 6,756**

**B. Cases under West Bengal Agricultural Income Tax**

i) Opening Balance as on 01.04.2012	:	31
ii) Revision Cases filed during the year 2012 - 2013	(+)	04
		35
iii) Revision Cases disposed during the year	(-)	31
CASES PENDING AT THE END OF THIS YEAR 2012-13 :		04

**21. FAST TRACK REVISIONAL AUTHORITY**

Under The West Bengal Finance Act, 2010, vide Notification No. 445-L dated 3.3.10, a new scheme of Fast Track Revision of certain revisional orders arising out of assessment orders was introduced with effect from 1.7.10 in the West Bengal Sales Tax Act, 1994 by way of an amendment. The aim of the scheme was quick disposal of the pending cases.

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Accordingly, a good number of Revision cases pending at the West Bengal Commercial Taxes Appellate & Revisional Board on 30.6.10 were transferred to the Fast Track Revisional Authority. Disposal of the cases were taken up by the five Benches of the Fast Track Revisional Authority, each consisting of three Additional Commissioners. Under the scheme, total No. of 1971 such transferred cases were disposed.

For similar reasons, by amendment of the West Bengal VAT Act 2003, Revision cases under certain criteria, pending at the West Bengal Commercial Taxes Appellate & Revisional Board as on 30.9.11 stood transferred to the Fast Track Revisional Authority. The disposal of such cases is being continued by the Fast Track Revisional Authorities.

## **22. SALES TAX DEDUCTED AT SOURCE (S.T.D.S.) CELL**

STDS Cell is entrusted with the task of monitoring collection of Sales Tax deducted at source from the payment made to the works contractors by different Government and Non-Government organizations (Contractees).

The Online service for Sales Tax Deducted at Source (STDS) has been introduced in the Directorate w.e.f. 24.01.2012. According to the new Rule, the person responsible for paying any sum to any dealer for execution of a works contract within West Bengal, will have to get enrolled for STDS, obtain Dematerialized Enrolment Certificate, submit STDS Monthly Scroll in Form 19A, generate Dematerialized STDS Deduction Certificates in Form 18A using the e-service and submit the hardcopies of the Monthly Scroll in Form 19A and Deduction Certificates in Form 18A along with the original Challans/ Monthly Divisional Account Statements in the office of the STDS Cell.

The STDS collection from contractors, both registered and unregistered, are now made available in NEW IMPACT, at the time Form-19A is loaded by a Contractee (Real Time). In addition one can also visualise scroll in Form-19A uploaded by a contractee or deduction certificate in Form 18A of a contractor generated by a contractee, Other details(MIS) will be made available in IMPACT by NIC soon.

During the year 2012-2013, total collection of STDS online (real time) as per payment details in Form-19A (payment via challans and book transfer) uploaded by the Contractee was Rs.338.86 Crores (as on 30/05/2013). As per available information, this being the first year of e-service of STDS, many Contractees

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could not upload the Monthly Scroll in Form 19A, though the amount has been deposited in the Bank (in VAT A/c as there was no separate account head for STDS). Moreover, the collection on account of Book Transfer by various Departments under the Govt. of West Bengal was so long based on actual collection figure obtained from the office of Accountant General, where account statement (of Book Transfer) is submitted,, whose yearly closing (as per available information) is on 30th June every year for the previous financial year. We are yet to receive the total collection of STDS on account of book transfer, for the year 2012-13.

Year wise Collection of STDS for the last five years:

Year	Collection (Rs. in Crores)
2008-2009	233.78
2009-2010	289.89
2010-2011	323.04
2011-2012	335.34
2012-2013 (Electronic)	338.86 (as on 30.05.2013)
2012-2013 (Manual)	28.88

### 23. PRO SECTION

Public Relations Section is the official communicator of the Directorate of Commercial Taxes in respect of almost every issue related to this Directorate. Apart from the daily interaction with visitors coming with queries on matters relating to the West Bengal Sales Tax Act, 1994, the West Bengal VAT Act, 2003 and the Central Sales Tax Act, 1956, this section is entrusted with the job of -

- i) Publication of Advertisements required to be published in Newspapers;
  - ii) Publication of Trade Circulars in the event of any amendment of Act, Rules;
  - iii) Communication with the Union Government and other State Governments on present and prospective issues of Taxation;
  - iv) Giving written/telephonic replies to queries made by Governments, various institutions, Tax payers, Dealers, Tax Practitioners, Trade Bodies and other persons;
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- v) Publication of orders made by the Commissioner of Commercial Taxes, W.B. in relation to applications made before him u/s. 102 of the W.B. VAT Act, 2003;
- vi) Publication of Departmental Circulars issued by the Commissioner of Commercial Taxes, W.B. guiding the officers of the Directorate on certain important issues;
- vii) Processing of pre-budget proposals received from trade, industry and individuals on the taxation matters dealt in by the Directorate;
- viii) Attending seminars, symposiums organized by Trade bodies and other associations.
- ix) Disposal of incentive applications of mega , large ,medium ,small and micro industrial units.

This section is now headed by one Additional Commissioner who is being assisted by one Joint Commissioner and one Commercial Tax Officer.

#### **24. ONLINE GRIEVANCE REDRESSAL CELL**

Online Grievance Redressal Cell i.e. in short e-Grievance Redressal Cell was constituted and operative from 24.01.2012 by the Directorate of Commercial Taxes for redressal of various grievances of the dealers both registered and applied for new registration. By this system dealers register their grievances on various e-services, availing the online facility through the Directorate's website ([www.wbcomtax.gov.in](http://www.wbcomtax.gov.in)) before appropriate authority on any time and from anywhere basis. Appropriate action is taken for all recorded grievances by authority in systematic manner. Dealers are also able to know the status and fate of their registered grievances through online, by referring the unique "Grievance Record id" provided to them at the time of registering the grievances. Additional Commissioner in charge of the e-Grievance Redressal Cell disposes the cases considering the nature and merit of the same and the status of the cases are updated regularly.

##### **Status of the cases registered (From 01.04.2012 To 31.03.2013)**

	Registered Dealer
No. of Grievances Registered by	150
No. of Grievances Disposed	115
No. of Grievances Pending	35

## 25. THE WEST BENGAL SETTLEMENT COMMISSION

The W.B.Finance Act, 2006 made provisions for setting up of a Settlement Commission under the W.B.Sales Tax Act,1994 and the W.B.VAT Act,2003 vide notification no.552-F.T., dated 24.04.2007 and Notification No. 555-F.T., dated 24.04.2007.

The Commission consists of not less than three members and the eligibility criteria of all the members have been laid down in the Act.

Several cases can be settled subject to an application being filed for such settlement within statutory time frame. The cases which can be settled arise when an appeal or revision under the repealed Act or under the 1994 Act is pending against an assessment which was passed on or before 30.06.2000. Again any proceedings arising out of any offence alleged to have been committed u/s 88 of the WBST Act, 1994 or Section 93 of the WBVAT Act, 2003 are capable of being settled. Some other types of cases as enumerated in the explanation to section 8B (2) under the aforesaid two Acts can also be settled. The Settlement Commission administers West Bengal Sales Tax Act, 1994, West Bengal Value Added Tax Act, 2003 and Central Sales Tax Act, 1956. The Commission was established for the purpose of reducing the load of cases pending in appeal and revision and settling of pending cases filed before the Commission speedily

### Status of Cases Filed before Settlement Commission during last five years

Financial Year	No. of cases filed	No. of cases disposed of	No. of cases rejected	Total collection during the period (Rs. In crore)	No. of cases pending
2008-2009	71	30	07	0.10	43
2009-2010	80	03	03	0.31	117
2010-2011	84	09	41	Nil	151
2011-2012	29	06	14	0.17	160
2012-2013	12	Nil	101	0.003	71

## 26. CENTRAL REFUND UNIT

Set up in 2008, the Central Refund Unit of the Directorate deals with pre assessment as well as post assessment refund.

Pre assessment refund is available, right after submission of Returns, to various classes of dealers e.g. exporters, dealers having unit in STP or EOU or making all his sales to Government departments or to registered dealers in the course of interstate trade or commerce.

At present refund to the extent of 90 % of the excess tax or input tax credit paid by a dealer during a quarter is made to him after preliminary examination of his application and supporting documents. The bulk of the pre assessment refund goes to exporters of leather goods and cast iron casting. In 2012-13, the Directorate has granted pre assessment refund of nearly 51.29 crore rupees.

To speed up refund the Directorate had earlier introduced e filing of application and refund through ECS mode. During 2012-13, the Directorate introduced online verification of ITC. Documentation has been reduced to the bare minimum. The directorate is also contemplating further innovations to bring down the time - lag between a dealer's application and refund.

The post assessment refund cell examines assessment, appellate or revision orders giving rise to refund exceeding Rs. one lakh. Speedy disposals have reduced the backlog of refund cases while thorough verification has helped to unearth fraudulent or inadmissible claims. For example, it has laid bare the transactions of dealers who issue tax invoices without entering into sale or purchase. Works contractors sometimes preferred deductions of labour charges or amounts paid to subcontractors which turned out to be fictitious.

CRU is committed to speedy and hassle -free refund while safeguarding the interest of the State Revenue.

## 27. CENTRAL SECTION

Central Section, one of the important functionaries of the Directorate of Commercial taxes performs anti evasion works of varied nature. Till 11th March 2013 it consisted of different wings, viz. Investigation Wing, Preventive Wing, Way-bill Issue Wing, I.T.C. Verification Cell and so on, with specific nature of

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duties being entrusted to each. Central Section had got power and jurisdiction over the whole of State of West Bengal. On and from 12.03.2013 organizational structure of the entire Central Section has been reconstructed by way of dividing the set up in to three different units of Bureau of Investigation (Bol). The new units are now identified as Bol Unit-I, Bol Unit-II and Bol Unit-III. Each unit of Bol has been entrusted to investigate transactions of dealers under some circles as detailed below,

Sl no	Name of Unit	Circles covered
1	Bureau of Investigation, Unit – I	Corporate Division, Kolkata (South) , Chowringhee , Dharmatala , Burrabazar and Behala
2	Bureau of Investigation, Unit - II	Howrah , Bally, Asansol , Durgapore and Midnapore
3	Bureau of Investigation, Unit – III	Kolkata (North ) , 24-parganas , Baharampore, Siliguri, Jalpaiguri and Raiganj

Each Unit again has been divided into separate zones having certain circles within a zone. However, the officers posted in different Zones under the different units of Bol are allowed to exercise jurisdiction throughout the whole of West Bengal.

### INVESTIGATION WING

It investigates the cases where tax is alleged to have been evaded. Officers of this wing search places of the dealers or transporters suspected to be holding incriminating documents, records etc. and seize these for the purposes of carrying out investigation. They also seize goods, if found, in any places or warehouses transported without way-bills, i.e. in violation of the statutory provisions and stored therein. In order to conduct a successful investigation, officers study returns, analyse intelligence and /or information gathered from various sources and interact with the associated agencies. They visit different states in the interest of the investigation.

During this year, investigations were carried out on different evasion prone items, like ready made garments, edible oil, gold ornaments, iron and steel,

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clinkers, electronic goods and non descript goods. The officers have been successful in busting a racket where several jute mills falsely claimed transfer of stock of goods involving evasion of taxes to the tune of several crores. Prosecutions have been initiated against some of the companies for such fake claims of transfer of stock of jute goods. A good amount of tax has already been realised on investigation during the year. The officers also verified refund cases and were able to disallow the inadmissible claims of refunds made by the dealers.

**Details of search and seizure made by the Investigation Wing during 2012-2013 are as follows.**

a)	Number of raids conducted	123
b)	Number of seizure made	90
c)	Number of investigation completed	95
d)	Amounts of suppressed turnover detected (Rs. Cr)	101.00
e)	Amounts of tax realised on suppressed turnover (Rs. Cr)	23.09

### **PREVENTIVE WING**

Central Section Preventive Wing is the anti evasion wing of the Directorate of Commercial Taxes. The officers of CS/Preventive Wing do round the clock duty of Interception, Detention, Search and Seizure of goods vehicles and conducts Search at any warehouse or at any other place as per Law . Vehicles carrying goods without waybill or without proper invoices and challans into West Bengal are intercepted; goods so transported are checked and seized in case of violation of law and due penalty is imposed. The Officers also inspect the vehicles to check that goods carried within and outside the State are with proper invoices and challans to ensure that there is no leakage of revenue. The type of duties undertaken by the officers in this section involves risk of life as they have often to chase, braving their lives, the goods vehicles that attempt to get away with illegally imported goods.

The check-posts at Airport and Dock areas are also supervised by the Preventive Wing. The check posts take necessary steps to see that goods are brought into the State in compliance with all legal requirements.

The function of the Preventive Wing is very important in the revenue augmentation drive of the state and in curbing the activity of the tax evaders.

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**DETAILS OF GODOWN AND WAYSIDE CHECKING  
CONDUCTED BY PREVENTIVE WING (2012-2013)**

a.	No. of Godowns searched	570
b.	Value of goods seized	Rs. 27.41 Cr
c.	No. of wayside checking	3787
d.	No. of vehicles detained	3787
Penalty realised on wayside and godown checking		
a.	Wayside	Rs. 21.98 Cr
b.	Godown	Rs. 5.41 Cr
<b>Total</b>		<b>Rs. 27.39 Cr</b>

**WAY-BILL ISSUE WING**

This section deals with issuance of Way-bills to un-registered dealers and persons for importing taxable goods against security considering the nature of transaction for ensuring that no tax is evaded. During this year this wing has realised taxes of Rs. 48.90 crore including Entry Tax of Rs. 39.56 crore.

This wing also accords necessary sanction to the organisers for holding exhibition-cum-sale and see that no tax on sales in such exhibition is evaded.

Details of way-bills issued and tax collected in 2012-2013 are given below.

Number of way-bills issued	Amount of tax collected (Rs. in crores)
5065	48.90

**NON-RESIDENT DEALER WING**

This wing registers certain dealers who are engaged in business activity in West Bengal for a short spell of time but do not have a permanent place of business in the state. It also monitors such non-resident dealers to ensure that taxes were paid by them in accordance with the Act.

This wing collected Rs. 40.27 crore this year from the non-resident dealers.

The overall impact of the Central Section is not perceptible in terms of tax, penalty etc. realised; but it has exercised tremendous impact in augmenting

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state revenue as a whole through different anti evasion activities. However, the wing-wise break-up in this regard for the year 2012-2013 is appended below.

Name of the wing		Amount of tax & penalty realized (Rs. Cr)
Investigation		23.09
Preventive		27.39
U/R way bill	against way-bill	48.90
issuing wing	Exhibition Cell	0.19
Non Resident dealers' wing		40.27
I.T.C. Verification Cell		13.60
<b>Total</b>		<b>153.44</b>

### I.T.C. Verification Cell

Since the introduction of VAT Act, verification of I.T.C. claims has become a major challenge for the Directorate and hence a separate I.T.C. Verification Wing has been set up under Central Section since 2007-2008.

I.T.C. verification wing operates mainly from the head quarter at Beliaghata with a separate set up at Howrah for the purpose of accessibility.

Selection of dealers for verification of I.T.C. is based upon several parameters like disproportionately high claim of Input Tax Credit compared to the output tax of a dealer, evasion prone commodity or adverse report from charges. Spot verifications are made to ascertain purchase, sale, stock and movement of goods. Such data is cross-checked with the data received from banks and other tax administrations. This effort has been successful in busting several rackets of phantom dealers.

In the current year, an initiative was taken for verification of returns of big works contractors which unearthed evasion running into several crores.

Lately, verification of purchase in cases of dealers applying for refunds, have been taken up. This effort provided significant impact in revenue.

The strength and scale of operation of ITC Verification Wing is grossly inappropriate in comparison with the scale of malpractices found. Therefore

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there is a tremendous scope for expansion in this field of anti-evasion in the interest of revenue. A year-wise performance of the Wing is appended below.

Year	No. of cases	Revenue Impact (in Rs. Crore)	Revenue Realised (in Rs. Crore)
2008-2009	182	82.03	7.51
2009-2010	195	173.20	7.67
2010-2011	165	86.36	5.84
2011-2012	189	158.67	12.75
2012-2013	181	162.00	13.60

#### **ENFORCEMENT WING UNDER CENTRAL SECTION, KOLKATA (Presently BUREAU OF INVESTIGATION, UNIT - II )**

In order to strengthen the functioning of the Central Section, a dedicated Enforcement Wing within the Central Section, Kolkata was created on 14/10/2011 to work as a task force and to perform field duties.

The office of the Wing is located at 10, Madan Street, 4th Floor, Kolkata-700072. At present it is manned by one Additional Commissioner, two Senior Joint Commissioners, two Deputy Commissioners, three Commercial Tax Officers and twelve Assistant Commercial Tax Officers.

During 2012 - 13, the Wing conducted 140 raids, seized accounting records in 42 cases and goods in 16 cases. It unearthed and realised evaded revenue to the tune of Rs.5.56 Cr and detected fake ITC claims for Rs.86.17 lakh.

## **28. CITIZEN CENTRIC SERVICE IN COMMERCIAL TAXES**

### **ISD & Computerization of Commercial Taxes Directorate**

The Directorate of Commercial Taxes embarked on the path of computerisation way back in 1975, along with a few other departments under Govt. of West Bengal. This was started on an experimental basis through an external agency but the endeavour was not appreciated enough due to lack of proper planning and designing prior to its implementation. However, the effort took a major step with the introduction of Profession Tax in 1979, when the entire Profession Tax system was initiated using rudiments of an IT System. Thereafter in 1989, the Terminal Servers were first introduced in the Commercial

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Taxes with dumb terminals at the user end connected through LAN. Later in 1998, Mini-Servers were installed in the Directorate not only for catering to Profession Tax but also to Commercial Taxes as well. During this period client-server architecture was introduced and the users of the Directorate were provided PCs for the first time, instead of dumb terminals. During this period only the LAN architecture of the Directorate started maturing. Since 2002, the Directorate adopted the state of the art three-tier architecture with the introduction of the Application and Database Servers. The IT infrastructure of the Directorate has taken a major role in increasing the efficiency and effectiveness of its functioning since then.

The IT infrastructure has taken a major fillip with the implementation of VAT regime in 2003 and the functioning of the Directorate has been gradually reengineered to provide eServices to the business entities in as many areas as possible so as to make the tax administration business friendly. The entire process is overseen by the Information Systems Division of the Directorate. The effort is aided by the National Informatics Centre as a technology partner.

At present, the Directorate has been able to automate most of its work processes. ISD convenes and organises meeting of Project e Mission Team (PeMT). PeMT is the apex body that takes final decision for implementation of services and procurement of all associated items related to computerization under MMPCT. All procurement proposals must get the seal of approval of the Finance Department before it is put up for tender, which undertakes a strict scrutiny of all the proposals made by the Directorate.

Project e Mission Team (PeMT)- is a body comprising of CCT/WB and representatives from NIC, WTL, Finance Department and the line Department i.e. Commercial Taxes Directorate. PeMT is also responsible to formulate plan, coordinate and roll out after e services. Specialized core groups (sub-committees) of departmental officers are engaged in planning and rolling out the e services as per MMPCT guidelines.

An important episode in computerisation of the directorate has taken place in the FY 2012-2013. The directorate has successfully commissioned the migration of its internal database and all internal applications to the newly procured Central Server System. The system started functioning in the new environment of high end software and hardware platforms w.e.f 18.10.2012.

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All the hardware items have been put into operation in the state of the art 'State Data Centre (SDC)' managed by the Department of Information Technology, GoWB. Prior to shifting over to the new system an extensive User Acceptance Test ( UAT ) was carried by the officers of ISD and other units of the directorate under active co ordination of NIC.

### **IMPLEMENTATION OF MISSION MODE PROJECT - COMMERCIAL TAXES (MMP-CT) IN WEST BENGAL**

Mission Mode Project for computerization of the Commercial Taxes administrations of the States and Union Territories (UTs) is part of a National e-Governance Plan (NeGP). This scheme has been launched to support the States and the UTs Governments to computerize their Commercial Tax administering departments. It envisions creation of a modern indirect administration environment across the states, supported by suitably enabling IT infrastructure that is conducive to investment, economic growth and free flow of goods and services within a common market of India. It intends to transform key processes leading to improved service delivery and build capabilities among all the stakeholders to enable them to perform better and it adopts a service oriented approach to the process of re-engineering.

The computerization process in the Commercial Taxes Directorate (hereinafter referred to as CTD in short) that started way back in 1989, received a major boost when it came to be covered by the Mission Mode Project under the National e-Governance Plan - 2006. The Detailed Project Report (DPR in short) on computerization of CTD, West Bengal was prepared by NIC in March, 2008 for the first time. The same was subsequently modified. The revised and final DPR was submitted to the Government of India in February, 2010 which was examined by the Project Empowered Committee ( GoI ) on MMP-CT. In the final DPR Rs. 83.95 Crores was asked for by the West Bengal Govt on account of implementation of MMP-CT. However, the Government of India had approved a total cost of Rs. 69.36 Crores under MMP-CT for West Bengal in March 2010. This total amount comprises of Central share of Rs. 50.33 Crores and State share of Rs. 19.03 Crores. Out of this approved Central share of Rs. 50.33 Crores, the Central government has so far released Central share of Rs. 37.75 Crores. This is 75% of the total Central share. The Central government is to release another Rs. 12.58 Crores.

CTD has so far utilised Rs. 39.73 Crores including retro-expenses.

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The balance amount of Rs. 29.63 Crores is planned to be utilized for :

- 1) procurement of CTD's own Web and Disaster Recovery Server
- 2) procurement of new PCs, UPS and Printers
- 3) Installation of additional LAN points
- 4) Setting up of Video Conference facility
- 5) Setting up of Network Operating Centre
- 6) Release of balance payments for Central Server
- 7) Payment towards Documents Management System (DMS)
- 8) Payment towards Third Party Audit
- 9) Payment towards capacity building programmes
- 10) Cost of hiring professionals for software development
- 11) Procurement of Business Intelligence Tools
- 12) Other similar expenses approved under the MMP-CT

The states are to follow certain guidelines and implement services that are identified as targeted services.

The present status of compliance of target services for CTD West Bengal are summarised below —

Sl. no.	Description of targeted services under MMP-CT	Compliance Status in brief
1	Online application for registration, its quick processing including electronic submission of query, if needed, submission of online response by dealers and its receipt by the system and facility for tracking the status of the application over web.	Almost fully complied. As additional feature, once registration is granted, the dealer may take print outs of the registration certificate from the directorate's official website.
2	Online filing of refund application, its processing including electronic submission of query, if needed, submission of online response by dealers, its receipt by system, facility for tracking the status and transfer of refund amount to the bank account of the assessed electronically.	Nearly fully complied for pre-assessment refund cases.
3	Online filing of returns and periodic reports by dealers, automatic processing of the returns / reports filed.	Fully complied.



Sl. no.	Description of targeted services under MMP-CT	Compliance Status in brief
4	e-payment of tax through at least 5 banks in the state	E-Payments are received through the 'Government Receipt Portal System' ('GRIPS' in short). Presently seventeen banks are enlisted under GRIPS.
5	Online issue, filing and processing of most of the forms and including forms used in inter-state transactions. Electronic submission of query if needed, submission of online response by dealers, its receipt by the system and facility for tracking the status over web	Dealers may apply for and generate 'C' and 'F' forms electronically. The print outs of the forms may be signed by dealers without visits to the CTD offices. However, for E-I, E-II and H forms only selected dealers may apply online.
6	Online filing of complaints and its processing including facility for tracking of status over web.	Registered dealers and unregistered dealers who have applied for registration may file online complaint and may check status of the complaint using the acknowledgement number.
7	Regular display of information related to pending assessments and appeals on state portal.	Under process.
8	Facility to submit and update landline, mobile phone numbers and email addresses	Complied. Dealer may update these records on their own through the 'dealer profile' using user id and password.
9	Display of all Acts, Rules, Notifications, orders, clarifications etc related to State commercial taxes on the portal.	Complied. These information are displayed in the official web site of CTD (www.wbcomtax.gov.in)

ISD has delivered bouquet of Citizen Centric e Services at brisk pace. In many occasions, in matter of rolling out e-services West Bengal is in the enviable first position. West Bengal is the only state in the country to have made e-registration mandatory, de-materialized Registration Certificate and dispensed with prior hearing of the dealer before grant of registration.

List of rolled out e-services by the CT Directorate under NeGP are as under:—

Sl. no.	Service Description	Date of Launch
1.	Online Filing of Return under VAT Act	01-01-2008
2.	Online Payment of Taxes	01-05-2008
3.	Online Application for Physical CST Forms	01-01-2009
4.	Online Application for Physical Waybills	01-02-2009
5.	Online Filling of Return under CST Act	01-10-2009
6.	Online Filling of Return under Profession Tax Act	01-01-2010
7.	Viewing of Dealer's Profile	01-01-2010
8.	Online Dealer Registration of Digital Signature Certificate	01-01-2010
9.	Online Registration and Issue of Dematerialised Registration Certificates under VAT and CST Acts	01-01-2010
10.	Dematerialisation of CST Forms ( C & F Forms)	01-07-2010
11.	Dematerialisation of Transit Declaration	15-11-2010
12.	Dematerialisation of Waybill	01-12-2010
13.	Online Filling of Return under WBST Act	25-07-2011
14.	Online Submission of Form 16	25-07-2011
15.	Online Refund (Pre-Assessment)	25-07-2011
16.	Online Registration and Issue of Dematerialised Registration Certificate under VAT and CST Acts ( All over the State)	01-08-2011
17.	Online filing of Declaration for Deemed Assessment	15-12-2011
18.	Online transfer of data of OTC Payment	22-12-2011
19.	Online Enrolment and Online Filing of Form 18 and Form 19 under STDS	25-01-2012
20.	Online Application for IPA Scheme	25-01-2012
21.	Online filing of Grievance	25-01-2012
22.	Online filing of Received Central Declaration Forms	03-04-2012
23.	Uploading of CST Forms Annexure	03-04-2012
24.	Dematerialised Waybill for Unregistered Dealers	15-04-2012
25.	Online Cancellation and Rectification of e-Waybill	01-06-2012
26.	Online payment of taxes through GRIPS	November, 2012

Apart from above the directorate as well as ISD has also successfully implemented the following two important schemes of the Govt. which were announced in the state budget for the year 2012-2013.

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### **Digital Signature Certificate**

To popularize the use of Digital Signature Certificate ( DSC ) among dealers and to minimize use of papers , the Govt. , in the year 2012-2013 had announced a scheme to encourage and help small dealers in procuring DSC at subsidized rates. Dealers having annual turnover less than Rs. 2 Cr in the financial year 2011-2012 are eligible to be covered under this scheme. About 4500 registered dealers have obtained this facility in the last FY.

### **VAT Return Preparer**

In the budget for 2012-13, the Govt. had announced a scheme to train about 1000 graduate unemployed youths as Vat Return Preparer. This was aimed at generation of self-employment among unemployed youths of the State so that they can prepare and upload returns on behalf of dealers and provide other e-services to them. Accordingly a training organisation was selected through tender process to train the applicants at lowest cost. The cost of training was borne by the applicants. The training was conducted during 2012-2013 at all districts of West Bengal. 958 candidates have been trained and certificates have been awarded to them. According to the announcement of the Govt. 80% of the training fee is to be refunded to successful candidates belonging to minority and backward sections. The process of refund has been initiated.

### **DATA ANALYSIS WING : ISD in the role of Intelligent data analyser**

ISD used to generate reports on various exceptional transactions to different Charges and other anti-evasion agencies indicating probable evasion of tax for last couple of years. The success in unearthing huge evasion and subsequent realisation of a portion of such evaded tax, prompted creation of a dedicated unit for the sole purpose of continuation and consolidation of such efforts. Eventually Data Analysis Wing was formed with handful of officials. Data Analysis Wing, called DAW in short, was formed in 2013 with a view to provide the officers of this Directorate with MIS reports and analysis from the database. It is designed to incorporate interstate as well as inter-departmental exchange of digitised information. Although the premise behind its formation was anti-evasion, it has also become a pivotal interface between the officers and the database, as they now have a separate wing to cater to their various needs from the huge database. Typically, DAW creates reports periodically and distributes it among the relevant charges, but increasingly, it has been catering to requirements of specific structured report from the charges as well as other wings of the Directorate. In the first two months of its formation, DAW has already created Six reports on various topics, and has helped officers of this

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directorates collect taxes. As the feedback on action taken and realisation of evaded taxes is limited to only a few charges, the actual amount of evaded tax realised by different units is not ascertainable, but realisation from mismatch data only has yielded tax worth 12.77 Crore.

A brief synopsis of the various reports generated by DAW is given below:

SL. NO.	DATE OF REPORT	SUBJECT MATTER OF REPORT	RECIPIENT
1	04-03-2013	List of newly registered dealers having turnover more than 1 Cr in 1st return	Charges
2	05-03-2013	List of Exporters in 2012-13	Charges
3	14-03-2013	List of newly registered dealers (registered in 12-13) who have shown Sales more than Rs. 1 Crore in the First Return but paid no tax.	Charges
4	15-03-2013	List of dealer who have generated waybill more than 1 crore but shown no sale or CTP during 12-13	CS Preventive
5	25-03-2013	List of dealers who have cancelled waybills more than 10 times online during 12-13	CS Investigation
6	28-03-2013	Sale denial report drawn from online mismatch reconciliation	Charges

### STATISTICAL INFORMATION on e-SERVICES for the Year 2012-2013

#### ONLINE REGISTRATION

The Directorate has introduced Online Registration system w.e.f 01/01/2010 for the 37 Charge offices situated at Beliaghata and Saltlake buildings. The Central Registration Unit (CRU), Madan Street, Kolkata has got awesome response from the NR applicants of our esteemed business community members. Subsequently three more CRUs have started functioning on and from 01/08/2011 as online registration granting offices from our Behala and Howrah Buildings for 8 charge offices under Behala, Howrah and Bally Circle offices situated there. On the very same date all other remaining charge offices have also started their operation as online NR granting offices.

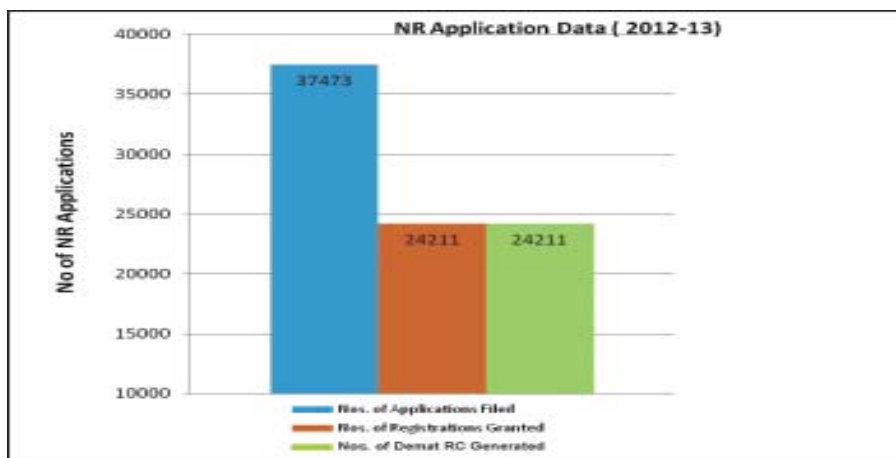
Thus Online Registration under both VAT and CST act is being granted from the 22 Charge Offices located at different parts of the State along with the CRUs as mentioned above.

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The system, as a unique one in the country, is a marked departure from the usual procedure for granting registration on manual application. The benefits of the electronic system are as under:—

- ❖ Registration can be obtained from the Central Registration Unit (CRU) irrespective of the place of business of the applicant-dealer.
- ❖ Application can be filed from anywhere, anytime (24 x 7).
- ❖ There is no hearing or personal appearance. However indication of PAN in the e-application is mandatory.
- ❖ On receipt of copies of all documents, paper copy of application and acknowledgement slip at the CRU, the Registration Certificate is sent at the dealer's address within shortest possible time.
- ❖ Prior inspection of the dealer's place of business before grant of registration has been done away with. However there is provision of advisory visit after registration.

Below is a graphical representation of total NR Applications filed by NR applicants and their disposal statistics during the year 2012-2013.



### Special Provision for registration in 2012-2013 ( Amnesty Scheme )

This provision was inserted for the first time in the Vat Act through Finance Act 2006 w.e.f 01.08.2006 to tap the un-registered dealers. The special provision was last available till 31.12.2008 and then the rate prescribed was 0.5% on taxable turnover. Moreover it was not available to the un-registered works contractors. This provision was re-introduced w.e.f. 01.04.2012 for all categories of un-registered dealers including works contractors. The last date for application was 31st December, 2012. About 1500 dealers have got themselves registered under this Amnesty Scheme in 2012-13.

## E-RETURN

The first online service introduced by the Directorate was electronic filing of Return. The system was introduced w.e.f. Q.E. 31/12/2007 (to be filed from 01/01/2008 onwards) with a small number of 4518 big and selected dealers. Gradually more and more number of dealers was selected from time to time and each dealer was communicated of his selection through post indicating his User-id and Password for accessing the system. From Q.E. 31/3/2010 (to be filed from 01/04/2010 onwards) all the registered dealers (even the dealers under composition scheme) are required to file online Returns.

Electronic filing of Returns under WBST Act has been introduced w.e.f Q.E. 30.06.2011.

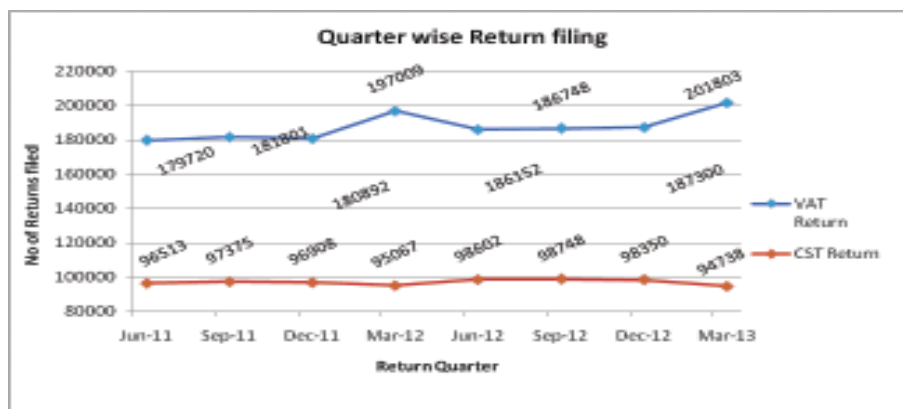
Electronic filing of Return has also been introduced in Profession Tax from the quarter ending 31/12/2009.

### Quarter wise total no of Returns submitted by dealers under different acts for 2012-2013

Sl. no.	Name of Act	Return Form type	Quarter wise total no of Returns submitted			
			201206	201209	201212	201303
1	VAT	14	162501	162932	163314	159672
	VAT	14D	135	132	129	127
	VAT	15	23516	23684	23857	23447
	VAT	15R #	0	0	0	18557
2	CST	1	98602	98748	98350	94738
3	WBST	25	592	615	631	572

# Annual return

Below is a graphical presentation of quarterly no of dealers who have filed electronic returns under VAT and CST Acts during FY 2011-12 and 2012-13.



## ELECTRONIC PAYMENT OF TAX

Electronic payment of Commercial Taxes was made effective from May, 2008. However, the transition had not been very speedy as the number of Banks authorized to accept deposits in e-mode were only three. After long deliberation although Reserve Bank conveyed approval to give authority to all the willing Public Sector Banks to accept e-payments of Commercial Taxes, AG/WB did not agree to enhance the number of Agency Banks on reconciliation issues.

As a fruitful outcome of continuous endeavor of the Directorate and the Finance Department, GoWB, the no. of Public Sector Banks accepting electronic payment of Commercial Taxes was increased to a mentionable no. in the FY 2012-2013.

A remarkable progress has been achieved in case of e-Payment of Tax after introduction of the centralized portal of Finance Department for receiving of Govt. receipts - GRIPS (Government Receipt Portal System) from November, 2012.

17 Banks (14 Public Sector Banks and 3 Private Sector Banks) are currently accepting all kinds of payments of Commercial Taxes of West Bengal electronically through GRIPS —

1. State Bank of India
2. United Bank of India
3. Central Bank of India
4. Allahabad Bank
5. Bank of Baroda
6. Indian Bank
7. UCO Bank
8. Bank of India
9. Indian Overseas Bank
10. Canara Bank
11. IDBI Bank
12. Punjab National Bank
13. Union Bank of India
14. Vijaya Bank
15. ICICI Bank
16. Axis Bank
17. HDFC Bank

Since payment through GRIPS has been made compulsory for all e-Payments of Commercial Taxes, the Directorate is receiving e-Payment figures of all banks after reconciliation by RBI through a single window (GRIPS) on daily basis. Dealers making e-Payment through GRIPS have been exempted from submitting physical copies of the challans to the respective offices.

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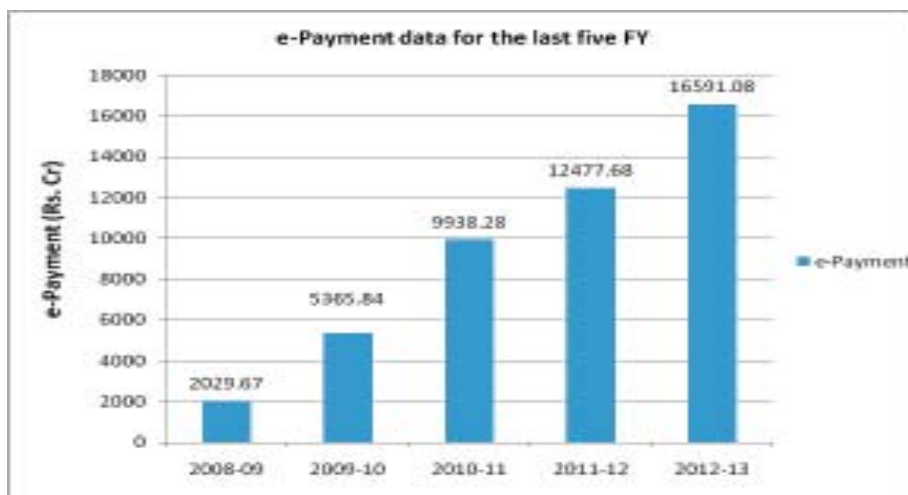
From January, 2013 another system namely 'Over the Counter (OTC) Payment' has been introduced in GRIPS to reduce the number of manual payments done at the different counters of bank branches. In this system, a tax payer has to generate challan electronically from the GRIPS after giving all the details related to challan and submit the print out of such electronically generated challan physically to the bank counter. Presently following 11 Banks are participating in OTC Payment system of GRIPS —

1. State Bank of India
2. United Bank of India
3. Allahabad Bank
4. Bank of Baroda
5. Indian Bank
6. UCO Bank
7. Indian Overseas Bank
8. IDBI Bank
9. ICICI Bank
10. Axis Bank
11. HDFC Bank

Efforts are being made by the Directorate to make all types of payment (e-Payment & manual payment) compulsory through GRIPS.

#### e-Payment during the last five Financial Years ( Rs. Cr )

2008-09	2009-10	2010-11	2011-12	2012-13
2029.67	5365.85	9938.28	12477.68	16591.08

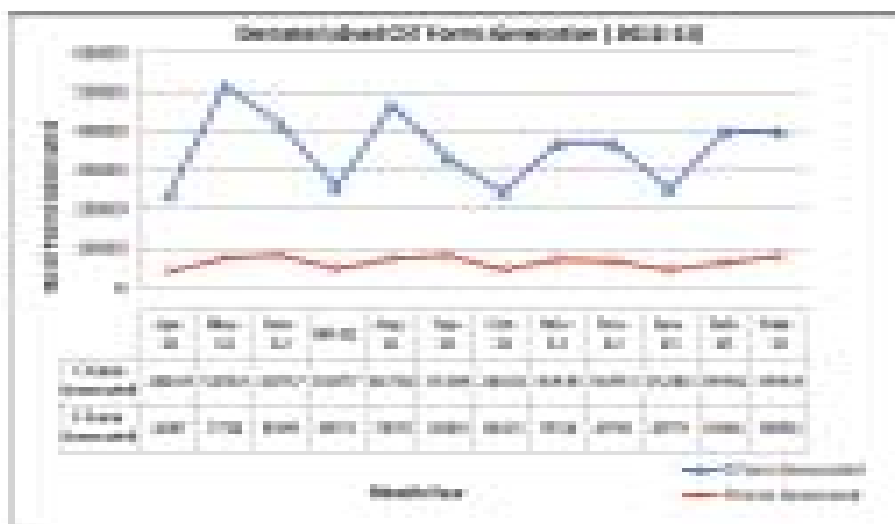




**DEMATERIALIZATION OF CST FORMS**

The facilities for online application for the issue of CST related Declaration Forms/ Certificates and online application for the issue of Way Bill were offered to selected dealers from the beginning of 2009. It was thereafter considered to provide a more improved e-service in this respect so that the dealers are not required to make any electronic application and can themselves generate and print 'C' & 'F' Forms against inter-State purchases and / or stock transfer once they file the periodic Returns under the CST Act.

Thus, the dealers have been allowed the facility of generating and printing the 'C' and 'F' Forms on and from 01/07/2010, in dematerialized form through the Directorate's website in respect of transactions made with effect from 01/04/2010. The dealers have to file their Returns electronically and file the paper copy of Returns in the concerned Charge / Corporate Division in order to be able to generate and print the Forms. The printed forms are to be stamped and signed by the dealers themselves and need not be endorsed by any authority of the Commercial Taxes Directorate.



Around 4.27 Lakh 'C' Forms and 78 thousand 'F' Forms have been generated, by 28540 and 4028 nos of registered dealers respectively, in dematerialized form till 31.03.2013. The graph above gives a picture of volume of dematerialized forms generated by the dealers in the FY 2012-2013.

## DEMATERIALIZATION OF WAYBILL

One more new electronic system has been introduced on and from 1st. December, 2010 in respect of issuance of Way Bills.

Way Bills are needed for import of taxable goods in West Bengal. Before introduction of this new system of dematerialized Way Bill, a dealer or a person intending to import taxable goods in the State had to procure press-printed Way Bill from the respective Charge Office/ Central Section on paper-application or to file an online application for issue of the press-printed Way Bill in Form 50. The Way Bills thus obtained had to be filled in and had to be produced at the entry-point checkpost for endorsement by the concerned Commercial Taxes authorities.

Under the new system, the Way Bill in Form 50A is generated and printed from the Directorate's website by the importing registered dealers after furnishing the required particulars. The generation is made in two parts. The Way Bill key no(s) is generated by the consignee himself using his User-ID and Password and the Way Bill in form-50 is generated either by the consignee or by any person authorized by him (consignor/ transporter/ agent etc) by using the Key No. A complete Way Bill comprises of both the two parts.

Provision has also been made in the system for transshipment during the movement of the goods vehicle.

The new Way Bills in Form 50A generated electronically in dematerialized form is not required to be presented before any checkpost or Range Office for endorsement. However, where a goods vehicle transporting the goods is intercepted by any officer of the Commercial Taxes Directorate at any place in West Bengal, the transporter has to produce the copies of Way Bill before the intercepting officer of the Commercial Taxes Directorate. With the introduction of the system of online generation of Way Bills, issue of press-printed Way Bills in Form 50 to registered dealers has been discontinued except in certain circumstances.

In the year 2012-13 the Directorate has also extended the facility of online Waybill Generation to the Unregistered dealers and persons. In total 6277 nos of Unregistered e-Waybills have been generated by 2,239 applicants importing goods worth Rs. 607 Cr.

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A total of 26,41,314 Waybill key nos have been generated by the registered dealers in this financial year. Out of these a total no of 24,20,753 WAYBILLS ( in form 50 ) have been generated and utilized by those dealers throughout the year. The Waybill generation and corresponding value of the imported items for FY 2012-13 have been shown graphically below :'



### DEMATERIALIZATION OF TRANSIT DECLARATION

Another important e-service that has been introduced in November, 2010 is dematerialization of Transit Declaration.

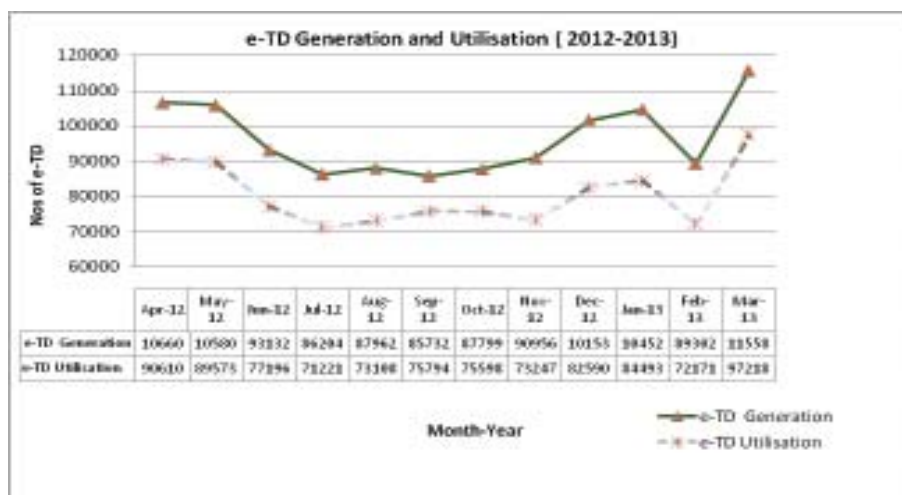
When a vehicle carrying taxable goods comes from any place outside the State of West Bengal and is bound for any other place outside the State, that is to say, when the consignment passes through the State, the transporter is required to make a declaration that the consignment of goods, the details of which are given by him, are being carried / will be carried from one State to another State through West Bengal and no portion of the consignment of goods shall be unloaded within West Bengal for any purpose other than the purpose of shipment for export and that the said goods will not be delivered or sold in West Bengal.

Before introduction of the online systems, a transporter intending to carry taxable goods through West Bengal had to make paper declaration before the authorities of the entry-point checkpost for countersignature, carry the same along with other documents during the movement of the vehicle in the State and produce the countersigned declaration to the authorities of exit-point checkpost for necessary endorsement before leaving the State.

In the new electronic system of Transit Declaration which has come into effect from 15th. November, 2010 in place of the old system of manual declaration at the entry-point checkpost a transporter has to submit information and make the declaration online through the link provided in the website of the Directorate for generation of the Transit Declaration. On successful submission of the information, a Transit Declaration is generated with a unique Transit Declaration Number. The transporter gets a print of it, signs on the same and the TD is carried by the driver of the goods vehicle before entry in West Bengal and throughout his journey till exit from the State. The TD so generated, printed and signed is not required to be produced before any authority of a checkpost for countersignature or endorsement. However, the TD is needed to be produced before the officer of Commercial Taxes Directorate, if the vehicle is intercepted at any place in West Bengal. The transporter has to submit a utilisation statement electronically through the website within two days after exit of the vehicle from West Bengal.

Around 11.55 Lakh Transit Declarations have been generated in dematerialized state till 31.03.2013 of which about 9.62 Lakh declarations have been utilized. Valuable information on movement of goods in the course of inter-State trade/ transfer is now captured.

**e-TD generation and corresponding utilization of the generated e-TDs during FY 2012-13 are shown graphically below :'**



## 29. Profession Tax Wing

Profession Tax Wing of the Directorate of Commercial Taxes collects Tax on professions, trades, callings and employments, as assigned to the State under entry 60 of State List of Seventh Schedule of the Constitution of India. The Profession Tax Wing has collected Rs. 447.40 Crore during the financial year 2012-13.

During the year 2012-13, the wing has made significant efforts to enhance its tax base. The wing sent mail to registered Value Added Tax dealers asking them to clear outstanding Profession Tax and update their tax status.

The wing also collected the database of companies registered under Registrar of Companies (ROC) in West Bengal and sent notices to all such companies and their Directors (approximate 7,44,000).

These initiatives taken during the last quarter of the year 2012-13, has triggered lot of queries from both self-employed persons as well as employers who are liable to pay Profession Tax. The result of such Information Technology based initiatives is expected to be reflected in Profession Tax collection during the financial year 2013-14.

During the year 2012-13, the wing has also successfully upgraded its information and communication technology (ICT) architecture by moving from ORACLE 7.3 database architecture to ORACLE 9i database architecture. Software modules have accordingly been upgraded in all its offices throughout West Bengal. The upgraded software architecture is already being used by offices under Kolkata jurisdiction and will be operative in offices outside Kolkata in May, 2013.

This initiative along with better connectivity and network is expected to bring significant improvement in Citizen Centric services offered to Profession Tax payers and to reduce direct contacts with Profession Tax offices.

To enhance its citizen centric services, Profession Tax wing has also launched an email address, "query.ptax.wb@gmail.com", where people can send their queries and get replies within reasonable time.

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**30. (A) Commodity wise rate of tax under VAT Act (as on 01/04/2013)**

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	Account Books	5	C
2	Adhesives	5	C
3	Adhesive tapes made of plastic	5	C
4	Other Adhesive tapes	14.5	CA
5	Adhesive plaster	14.5	CA
6	Additives, concentrates and supplements of poultry feed	0	A
7	Additives, concentrates and supplements of cattle feed	0	A
8	Additives, concentrates and supplements of aquatic feed	0	A
9	Aerated Water, Beverages in sealed container, poly pack.		
	-General rate	14.5	CA
	-Rate on M.R.P. inclusive of tax [w.e.f. 01/04/2013]	12.66	CA
	-Rate on M.R.P. exclusive of tax [w.e.f. 01/04/2013]	14.5	CA
10	Aero planes, Helicopters, Jet planes, Gliders & other types of flying machines + Parts, Accessories	14.5	CA
11	Air Conditioner , Air Cooler ( with capacity up to one ton)	14.5	CA
12	Air Conditioner with capacity above one ton [w.e.f. 01/04/12]	14.5	D
13	Spare parts, accessories and components of Air Conditioner	5	C
14	Absolute alcohol	14.5	CA
15	Aluminium Caps used in sealing Bottles	5	C
16	Aluminium Conductor Steel Reinforced(A.C.S.R)	5	C
17	Aluminium Conductor and Aluminium alloy conductor	5	C
18	Aluminium Foil (+ Al. Foil inter-leaved with Paper)	5	C
19	Aluminium Pipes and Tubes	5	C
20	Aluminium wares (#Pressure Cooker, Pan, )	5	C
21	Aluminium wire	5	C
22	Aluminium-All forms (Ingot, Slab, Extrusion etc.)# Al. Foil.	5	C
23	Alums	5	C
24	Amsatta	5	C
25	Anode Carbons.	5	C
26	Apparatus for making Coffee under pressure (Espresso).	14.5	CA
27	Areca nut powder	5	C

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
28	Arms(+ Rifle, Revolver, Pistol) & Ammunition.	14.5	CA
29	Articles made of bamboo & cane [w.e.f. 1/8/06]	0	A
30	Articles of Artf. Resin(+ Cushion, Mattress, Pillow)	14.5	CA
31	Articles of Dolomite. (# Specified elsewhere)	14.5	CA
32	Articles of Gold including gold ornaments	1	B
33	Articles of Limestone	14.5	CA
34	Articles of Marble, Granite, Black Stone, Soap Stone & other natural stone.	14.5	CA
35	Articles of Plastic Foam(+ Cushion, Mattress, Pillow)	14.5	CA
36	Articles of Rubber Foam(+ Cushion, Mattress, Pillow)	14.5	CA
37	Articles of Silver including silver ornaments	1	B
38	Articles made from sola or solapith [w.e.f. 01/09/11]	0	A
39	Asbestos Sheets and Asbestos Roofing Materials	14.5	CA
40	Asbestos pipe	5	C
41	Ashes	5	C
42	Audio or Video Compact Disc(# Blank Compact Disk)	5	C
43	Bagasse, Board made from bagasse	5	C
44	Baloon [w.e.f. 01/04/12]	0	A
45	Bamboo	5	C
46	Barley	5	C
47	Batasa and misri	0	A
48	Battery lead plate, lead ash, separator for storage battery	5	C
49	Battery operated vehicle	5	C
50	Bearing (+ Plumber Blocks, Housing for Bearing, Locate rings & covers, adopter withdrawal sleeves, lock nut, lock washers, clamps and rolling elements)	5	C
51	Bedding stuffed with cotton	14.5	CA
52	Bed sheets, bed spreads, bed covers, towels, napkins, table cloth, duster, handkerchief, sataranchi & blankets [w.e.f. 1/8/06]	0	A
53	Bee-keeping apparatus	14.5	CA
54	Belting of all varieties and description.	5	C
55	Besan	0	A
56	Betel-Nuts (Supari) of any form.	5	C
57	Bi-Cycle (+ Parts, Accessories, Components)	5	C

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
58	Bidi-Leaf.	5	C
59	Binocular, Telescope, Opera Glass.	14.5	CA
60	Bio-gas plants or spare parts thereof	14.5	CA
61	Bio fertilizers, micronutrients, Plant growth promoters & regulators	0	A
62	Bio-mass briquette	5	C
63	Biris , and unmanufactured tobacco including unmanufactured tobacco Not stemmed , or partly or wholly stemmed or stripped , for manufacture Of biries , specified under heading 2401 of the Central Excise Tariff Act, 1985 ( w.e.f.01.04.07 )	0	A
64	Biscuits of all varieties(#Specified elsewhere)	14.5	CA
65	Biscuits other than biscuit manufactured, made or processed in a factory	5	C
66	Bitumen	5	C
67	Spare parts including Blades, guards, sharks, arms, shaft of an Electric Fan	5	C
68	Bleaching Powder of all varieties.	5	C
69	Blockboard of Wood	5	C
70	Boat , Trawler, Launch	5	C
71	Bodies of all Types of Vehicles(Op. by Petrol, Diesel, Elec. Energy)	14.5	CA
72	Body Powder Containing Medicinal Substances such as Nycil etc.	14.5	CA
73	Boiler, Boiler Parts.	5	C
74	Bone meal	5	C
75	Books & Periodicals other than Exercise Book, Drawing Book, Graph Book, Laboratory Book	0	A
76	Exercise Book, Drawing Book	5	C
77	Bottle Cooler	14.5	CA
78	Ballast	14.5	CA
79	Boulder	5	C
80	Bread(# Specified elsewhere). (Schedule A, 5A)	0	A
81	Bakery shortening	5	C
82	Pizza-bread, bun or bread containing any type of fruit or vegetable	5	C
83	Hardened bread (Rusk)	5	C
84	Bricks	5	C
85	Brief-Case, Suitcase, Box of P.V.C., Plastic, Synth. Subs.	14.5	CA
86	Brief-Case, Suitcase, Boxes-Made of Fibre Glass.	14.5	CA



SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
87	Bristles.	14.5	CA
88	Broken glass	5	C
89	Broom & Broom-Sticks.	14.5	CA
90	Bucket other than those made of precious metals	5	C
91	Bulk Drugs	5	C
92	Bulldozer, Excavator, Pipe-Layer, Scrapper.	14.5	CA
93	Bullock Cart	0	A
94	Buttons	5	C
95	Calcium Carbonate of any form (#Limestone) etc.	5	C
96	Calculators (Electronic)	5	C
97	Camphor	0	A
98	Candle	5	C
99	Cane	5	C
100	Carbon Black.	5	C
101	Carbon black feed stock	5	C
102	Carpets of all varieties(# Coir Carpet).	14.5	CA
103	Calcium Carbonate [Activated]	5	C
104	Casing of Bearing	5	C
105	Cassette Tapes (Audio, Video)-Blank	5	C
106	Cast Iron Casting.	5	C
107	Castor Oil.	5	C
108	Casurina and eucalyptus timber	5	C
109	Cathode Ray Tubes(Picture Tubes).	14.5	CA
110	Caustic Soda, caustic potash & soda ash	5	C
111	Cellophane Paper, Polyester Film and all other	5	C
112	Cellular Phone( # Specified elsewhere).	5	C
113	Cellular Telephone other than Cellular Telephone the maximum retail Price of per unit of which exceeds Rs. 3000 (w.e.f. 01/04/2013)	14.5	CA
114	Cellular Telephone, whose MRP exceeds Rs. 20000 [w.e.f. 01/04/2012]	14.5	D
115	Cement.	14.5	CA
116	Cement Pipes	5	C
117	Ceramic & Glazed Tiles.(# made of Natural Stone).	14.5	CA

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
118	Cervical spinal collar [ w.e.f 1/9/11]	0	A
119	Brace and orthose, hand splint and fracture brace	5	C
120	Chakla and belan	0	A
121	Charkha, Ambar Charkha, Gandhi Topi	0	A
122	Chappals & Sandals made exclusively of plastic, or Ethyl Vinyl Acetate	5	C
123	Chanachur, bhujia, dalmoot, fried potato chips & salted peanuts	5	C
124	Charts	0	A
125	Chassis of all types of Vehicle	14.5	CA
126	Chemicals Specified in Schedule C	5	C
127	Chemicals not specified elsewhere in any Schedule	14.5	CA
128	Chewing Gum.	14.5	CA
129 a	Chewing tobacco and pan masala of all types when sold in packaged condition [from 01/04/13 to 24/04/13]	25	D
129b	Chewing tobacco and pan masala of all types when sold in packaged condition [w.e.f. 25.04.2013]	35	D
130a	Cigar, Cheroot and Cigarette [ from 01/04/13 to 24/04/2013]	25	D
130b	Cigar, Cheroot and Cigarette [w.e.f. 25/04/2013]	35	D
131	Cigarette Case & Lighter	14.5	CA
132	Cinchona, alkaloids and their salts [w.e.f. 01/07/05]	5	C
133	Cinematographic Equipments & Parts, Comps. (+ Camera, Projector etc.)	14.5	CA
134	Clay including fireclay,[fine china clay and ball clay w.e.f. 01/05/05]	5	C
135	Clamps, Casing of bearing and rolling elements	5	C
136	Clock, Time Piece, Watch of all types and Parts thereof and watch strap	14.5	CA
137	Coal	5	C
138	Coal Tar.	5	C
139	Coal tar pitch	5	C
140	Coconut fibre	0	A
141	Coffee beans, Cocoa pod and Chicory	5	C
142	Coir & Coir Products ( # Coir mattresses ).	5	C
143	Coir mattresses	14.5	CA

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
144	Coke.	5	C
145	Colostomy including face plate and water dialysis bag, urobag [water seal drainage bag]	5	C
146	Combs (# Jessore chiruni)	5	C
147	Compact Disc(CD & DVD) - Blank	5	C
148	Component, Accs. of Air Circulator	14.5	CA
149	Component, Accs. of Electric Fan[# the items in serial no:67]	14.5	CA
150	Component, Accs. of Exhaust Fan of	14.5	CA
151	Components of Storage Battery # Sp. elsewhere in any Schedule	14.5	CA
152	Computerised Attendance Recording System	14.5	CA
153	Computer Software.	5	C
154	Computer(+C.P.U., Peripherals)& Parts, Accs., Components	5	C
155	Concrete Pole, Hamilton Pole	5	C
156	Condoms and Contraceptives	0	A
157	Cooked Food served in/or supplied from A.C. Hotel, Club etc.	14.5	CA
158	Cooked Food served in/or supplied from non A.C. Hotel etc.	14.5	CA
159	Cooking Range.	14.5	CA
160	Copper clad sheets	5	C
161	Copper ores & concentrates	5	C
162	Copra(# Tender Coconut).	5	C
163	Corks & stoppers	5	C
164	Cosmetics.	14.5	CA
165	Costume jewellery and fashion jewellery	5	C Part-1
166	Cotton	5	C
167	Cotton Waste	5	C
168	Cotton Yarn (Except Cotton Yarn in hank)	5	C
169	Cotton and silk yarn in hank	0	A
170	Cough Lozenge.	5	C
171	Cranes & its spare parts	14.5	CA
172	Cream, Paste, Ointment Containing Medicinal substances like Boroline etc	14.5	CA
173	Crockery	14.5	CA
174	Crucibles	5	C

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
175	Crude Oil.	5	C
176	Cups and glasses of paper and plastics	5	C
177	Curd, Lussi, Butter Milk, Separated Milk & Chhana	0	A
178	Curd Maker.	14.5	CA
179	Cured, Frozen Crab in sealed container, poly pack.	14.5	CA
180	Cured, Frozen Fish in sealed container, poly pack.	14.5	CA
181	Cured, Frozen Meat in sealed container, poly pack.	14.5	CA
182	Cured, Frozen Prawn, Lobster & Shrimp in sealed container, polypack	14.5	CA
183	Cutlery.	14.5	CA
184	Cut-outs (fuse unit)	5	C
185	Cycle-Rickshaw and Parts, Accs., Comps. thereof.	5	C
186	Date (Khejur)	5	C
187	Dal Stirrer	0	A
188	Declared goods	5	C
189	Deep Fat Frier.	14.5	CA
190	DEPB License	0	A
191	Deoiled cake, Deoiled rice- bran[w.e.f 01/04/07]	0	A
192	Denatured spirit	5	C
193	Dextrose Monohydrate, Powder for Food Drink having D.M.	14.5	CA
194	Digital Versatile Disc (DVD)	5	C
195	Digestive preparations	5	C
196	Digital still image Video Camera	5	C
197	Dictaphones, Electro-Magnetic Recording Tape (#Cassette Tape)	14.5	CA
198	Dish Antennae	5	C
199	Dish Washer.	14.5	CA
200	Dolomite.	5	C
201	Door & Window made of Plastic	14.5	CA
202	Doors & Windows (Wooden)	14.5	CA
203	Door & Window frame	14.5	CA
204	Door Locks, Padlocks	14.5	CA
205	Dried fish commonly known as shuntki maachh	0	A

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
206	Dry Flower (w.e.f. 01.04.2010)	0	A
207	Drinking Water in sealed container or polypack (# Mineral Water)	14.5	CA
208	Drugs & Medicines -General Rate (w.e.f. 01.04.13) -Rate on M.R.P. inclusive of tax (w.e.f. 01.04.13) -Rate on M.R.P. exclusive of tax (w.e.f. 01.04.13)	5 4.76 5	C C C
209	Dry Cell, Dry Cell Battery	14.5	CA
210	Dry Fruit	5	C
211	Dyes (Other than Paints)	14.5	CA
212	Earth Moving Machineries	5	C
213	Earth spike, stay set	5	C
214	Edible oils other than coconut oil	5	C
215	Elastic fabric tape	0	A
216	Electric Calling Bell, Buzzer and Musical Bell	14.5	CA
217	Electric Chimney	14.5	CA
218	Electric Fan, Exhaust Fan, Air Circulators.	14.5	CA
219	Electric Hair Drier	14.5	CA
220	Electric Hair Remover	14.5	CA
221	Electric Iron	14.5	CA
222	Electric Kettle.	14.5	CA
223	Electric Knife.	14.5	CA
224	Electric Round Oven.	14.5	CA
225	Electrical Appliances (#Specified elsewhere).	14.5	CA
226	Electrical Bulbs (G.L.S.Lamps).	14.5	CA
227	Electrodes and electrical insulators	5	C
228	Electrical Goods Specified in Schedule C	5	C
229	Other Electrical Goods except specified elsewhere	14.5	CA
230	Electrical switches, switch boards, control panels, SMPS	5	C
231	Electrical Meters, Ammeters, Volt Meters.	5	C
232	Electric Toaster	14.5	CA
233	Electronic fuses, switches	5	C
234	Electronic Appliances (# Specified elsewhere)	14.5	CA
235	Electronic Comp., such as diode, resistor, capacitor, potentiometer, connector, variable capacitor, (# specified elsewhere)	5	C

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
236	Electronic Device used in any addressable system excluding Set Top Box	14.5	CA
237	Electronic Music System + Comp, Parts such as Amplifier etc.	14.5	CA
238	Electronic Private Automatic Branch Exchange (E.P.B.A.X.) + Parts, Comps., Access.	5	C
239	Electronic Sales Register	14.5	CA
240	Electronic Toy(+ Video Games, Electronic	14.5	CA
241	Embroidery and Zari Articles	0	A
242	Embroidery making machine, whether computerized or not	5	C
243	Enamelled spittoons, urinals, bed pans	14.5	CA
244	Engineering Goods(#Specified in Schedule C)	14.5	CA
245	EXIM Scrip, Rep, License & Special Import license	5	C
246	Explosives & Detonators	14.5	CA
247	Fancy Leather Goods (Brief-Case, Attache-Case).	14.5	CA
248	Fancy Leather Goods (Vanity-Bag, Hand-Bag).	14.5	CA
249	Fax Machine	5	C
250	Feeding bottles and nipples	5	C
251	Felt, Asphalt felt, roofing felt, water proof felt, polymeric felt & plastic felt	5	C
252	Ferro Alloys and Super Alloys	5	C
253	Fertilizers (+ Basic Slag) -General Rate (w.e.f. 01.04.13) -Rate on M.R.P. inclusive of tax (w.e.f. 01.04.13) -Rate on M.R.P. exclusive of tax (w.e.f. 01.04.13)	5 4.76 5	C C C
254	Fibre Glass.	14.5	CA
255	Flexible plain films	5	C
256	Film (#Specified elsewhere).	14.5	CA
257	Fire Bricks.	5	C
258	Fire Fighting Equipments.	14.5	CA
259	Fire Works.	14.5	CA
260	Firewood excluding casurina and eucalyptus timber	0	A
261	Fishing boat	5	C
262	Fishnet fabrics	0	A
263	Fishing hook	0	A

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
264	Flavouring essences and synthetic essential oil	5	C
265	Floor and Wall Tiles of all varieties	14.5	CA
266	Flooring & Wall Stone	14.5	CA
267	Flower seed, that is to say seed for growing flower plant	0	A
268	Fluorescent Tubes (+ Fittings).	14.5	CA
269	Flush doors of wood	5	C
270	Fly Ash	5	C
271	Fodder seed, green manure seed and grass seed	0	A
272	Food Colours	14.5	CA
273	Food Drinks-all varieties# Powdered, Condensed Milk.	14.5	CA
274	Food made from Soyabean- Soyafood	14.5	CA
275	Food Processor.	14.5	CA
276	Football & table tennis ball	5	C
277	Footwear upto Rs. 750/- per pair	5	C
	Footwear upto Rs. 750/- per pair	14.5	CA
278	Fork-Lift Truck, Wheel Loader, Payloader.	14.5	CA
279	Franking Machines, Address-Printing Machine	14.5	CA
280	Freight containers	5	C
281	Fried grams	5	C
282	Fruit jam, jelly, pickle, fruit sqash, fruit paste, fruit drink & fruit juice	5	C
283	Fungicide	5	C
284	Fur, Articles made of Fur.	14.5	CA
285	Furnace & Parts thereof.	5	C
286	Furnace Oil	5	C
287	Furniture (Upholstered)	14.5	CA
288	Furniture, Almirahs & Safes of Aluminium.	14.5	CA
289	Furniture, Almirahs, & Safes of Stainless Steel, Iron & Steel	14.5	CA
290	Fuel made from solid waste procured from any local self-government or from any person on its behalf	0	A
291	Garments, Goods & made-ups of khaddar or khadi manufactured in any unit certified or approved by Khadi Village Industries Commission	0	A
292	Gas Mantle	5	C

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
293	Gas Oven (+ Parts)	14.5	CA
294	Gases if used as fuel (# LPG)	5	C
295	Gases for other use	14.5	CA
296	Hydrogen Gas, Rare gases	5	C
297	Generator of all types & diesel engine pump set	14.5	CA
298	Geometry boxes	5	C
299	Germicide.	5	C
300	Ghee	5	C
301	G.I. Pipe	5	C
302	Glass Wool	5	C
303	Glass Bottles, Glass Ampoules, Phials.	5	C
304	Glass chimney other than chimney for use in gas light and Petromax light	0	A
305	Glass Tumbler	14.5	CA
306	Glass Wares (#Specified elsewhere)	14.5	CA
307	Globes	0	A
308	Gloves (+ Rubber gloves)	5	C
309	Gold & Silver Filigree(Gold & Silver Utensils).	1	B
310	Gold & Silver Ornament-set with Stone/ Material or not.	1	B
311	Gold.	1	B
312	Goods sold to ordnance factories, Govt. of India Sp. in Schedule	C	5C
313	Gramophone (+ Component), Record (# Amplifier, Loud speaker and parts)	14.5	CA
314	Grit	5	C
315	Groundnut.	5	C
316	Gum	5	C
317	Gur, Jaggery and Edible variety of Rab	0	A
318	Gymnasium Apparatus.	14.5	CA
319	Gypsum - all forms and description [# gypsum board & plaster of paris]	5	C
320	Hair Cream, Hair Dye, Hair Tonic, Hair Conditioner, Hair Lotion	14.5	CA
321	Hair Oil (+ Coconut Oil in packed container) perfumed or not	14.5	CA
322	Handicrafts (+ Jessore cheruni) made of brass & bell metal	0	A
323	Handicrafts made of sola or solapith	0	A



SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
324	Other handicrafts (# those specified elsewhere in any Schedule)	0	A
325	Handlooms & Handloom fabrics (made or manufactured in India)	0	A
326	Hand-made soap (indigenous)	0	A
327	Hand-made sanitary pan, hand-made water seal trap and and-made squatting plate	14.5	CA
328	Hand Pump, hand pump parts and fittings	5	C Part-1
329	Hoist, Chain pulley blocks, spare parts, components and accessories thereof	5	C
330	Other Hardware Goods	14.5	CA
331	Havan samagri [w.e.f. 1/8/06]	0	A
332	Harvesters, Tractors, Threshers and attachments and parts	5	C
333	Hawai Chappal and parts & components thereof	5	C
334	Health Drinks	14.5	CA
335	Hearing aid (w.e.f. 01.09.2011)	0	A
336	Helmets	14.5	CA
337	Herb, Bark, Dry Plant and Dry Root	5	C
338	Dry flowers and other parts of dried plants, other than those specified elsewhere in this schedule or in any other schedule	0	A
339	Hessian and jute cloth	5	C
340	Hides & Skin.	5	C
341	Hollow Polyester Fibre	5	C
342	Honey	5	C
343	Hose of all varieties and description + end fittings	5	C
344	Hosiery Goods of all varieties and description	5	C
345	Hosiery yarn	0	A
346	Household articles made of brass or bell metal	0	A
347	Human Blood and all its components	0	A
348	Hurricane lantern, kerosene lamp, and accessories components thereof	0	A
349	Husk and Bran of Cereals (# Wheat Bran, Rice Bran )	5	C
350	Hypodermic Syringe, Hypodermic Needle, Cadgut and Suture	5	C
351	Ice	5	C
352	Ice-Cream of all varieties (+ Ice-Candy, Frozen Dessert).	14.5	CA
353	Idols made of clay	0	A

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
354	Imitation Jewellery[# bangles ]	5	C
355	Incandescent Lamp .	14.5	CA
356	Incense Stick (Dhupkathi/ Agarbati) [w.e.f. 1/8/06]	0	A
357	Indigenous handmade nuggets, commonly known as bori	0	A
358	Industrial Cables (high voltage cables, XLPE cables, jelly filled cables, optical fibres)	5	C
359	Industrial Leather Gloves	5	C
360	Industrial motor starter	5	C
361	Information technology products (# specified elsewhere)	5	C
362	Inframatic.	14.5	CA
363	Infraphil.	14.5	CA
364	Insecticide, Herbicide(+ Weedicide)etc #Bleaching Powder.	5	C
365	Insulating Papers & Boards, Insulating fabric tapes and sheets	5	C
366	Insulators, insulating materials - Electrical	5	C
367	Other insulators (+ Insulating Materials)	14.5	CA
368	Inverters.	14.5	CA
369	Iron & Steel Product (#Furniture, Safe, Almirah and Declared Goods).	14.5	CA
370	Iron & Steel Scrap.	5	C
371	Iron & Steel(Declared Goods) .	5	C
372	Iron & Steel Tube and Tube fittings	5	C
373	Isabgul	5	C
374	Isolators	5	C
375	Juicer.	14.5	CA
376	Jute sacks and Jute bags	5	C
377	Jute batching oil	5	C
378	Jute Caddies.	14.5	CA
379	Jute Carpets.	14.5	CA
380	Jute twine	5	C
381	Jute Goods (#Specified elsewhere)	14.5	CA
382	Kattha	5	C
383	Kerosene Oil (Sold other than through P.D.S.)	14.5	CA
384	Kerosene Oil (Sold through P.D.S.) ----- from 01.09.2010	0	A

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
385	Kerosene Stove	5	C
386	Khandsari	5	C
387	Khoa	0	A
388	Kismis (Raisin).	5	C
389	Kit Bags (# Fancy Leather Goods)	14.5	CA
390	Kite	0	A
391	Kite sticks	5	C Part-1
392	Knitting wool	5	C
393	Lac and shellac	0	A
394	Laminated Board / Sheet.	14.5	CA
395	Laminated Hessian Bag	5	C
396	Lamp Shade, Lamp Shade Holder + (Bracket, Chandelier)	14.5	CA
397	Lussi	0	A
398	Lead in all its forms (# Specified elsewhere)	5	C
399	Lead pencil	5	C
400	Leather Goods(General)#Fancy Leather Goods.	14.5	CA
401	Letter pad	5	C
402	Life saving drugs	5	C
403	Life saving diving equipments	5	C
404	Lifts(Op. by Electricity/Steam)(+ Accs., Component).	14.5	CA
405	Lightning arrestors	5	C
406	Lignite	5	C
407	Lime , Lime Stone	5	C
408	Linoleum.	14.5	CA
409	Linseed.	5	C
410	Locomotive Engines(all varieties)	5	C
411	Lozenge (with/without Brand Name)of all varieties	5	C
412	L.P. G (Liquefied Petroleum Gas) *		
	(A) in case used for domestic purpose [w.e.f. 25/06/2011]	0	A
	(B) in case used for industrial purpose [w.e.f. 01.04.2013]		
	- Rate on M.R.P. inclusive of tax	4.76	C
	- Rate on M.R.P. exclusive of tax	5	C
	(C) in case used for other purposes [w.e.f. 01.04.2013]		
	- Rate on M.R.P. inclusive of tax	12.66	CA
	- Rate on M.R.P. exclusive of tax	14.5	CA

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
413	Lubricants - General Rate - Rate on M.R.P. inclusive of tax - Rate on M.R.P. exclusive of tax	14.5 12.66 14.5	CA CA CA
414	Machine parts Specified in Schedule C	5	C
415	Magnesium Carbonate.	5	C
416	Magnets used as I. T. product	5	C
417	Other Magnets	14.5	CA
418	Maize	0	A
419	Maize products like maize starch, glucose, maize gluten, maize germ and oil	5	C
420	Maps	0	A
421	Marble, Granite, Black Stone and other Natural Stone	14.5	CA
422	Margarine	14.5	CA
423	Master batches	5	C
424	Mathematical instrument box, any device or tool of the combination of rubber, compass & protractor and map	5	C
425	Meat, fish, prawn when not cured or frozen, eggs & livestock and animal hair	0	A
426	Medical Equipments and Devices	5	C
427	Metal labels & metal stickers	5	C
428	Metal Containers(#Specified elsewhere).	5	C
429	Methylated Spirit.	5	C
430	Micro-Cellular Sheet, Banawar Sheet.	5	C
431	Microphones, Headphones, Earphones	5	C
432	Microprocessor , Integrated Circuit, & Printed Circuit Board	5	C
433	Microwave Oven.	14.5	CA
434	Milk (Powdered)(Skimmed milk powder, Dairy whitener & UHT milk)	5	C
435	Milk Product of all varieties and description (other than Curd, Lassi, butter milk and separated milk and cheese)	14.5	CA
436	Mineral Oils # Specified elsewhere	14.5	CA
437	Minerals (#Sp. elsewhere.)	5	C
438	Mineral Turpentine Oil	14.5	CA

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
439	Mineral Water - General Rate - Rate on M.R.P. inclusive of tax - Rate on M.R.P. exclusive of tax	14.5 12.66 14.5	CA CA CA
440	Modem	5	C
441	Molasses	14.5	CA
442	Mosquito net fabrics and mosquito net both imported from outside India	5	C Part-1
443	Motor operated electrically ( + Spare parts, Components & Accessories)	5	C
444	Motor not operated electrically ( + Spare parts, Components & Accessories)	5	C
445	Motor Car	14.5	CA
446	Pre-used Motor car	5	C
447	Motor car whose price exceeds Rs. 10 lakh (w.e.f. 01.04.2012)	14.5	D
448	Motor Cycle, Moped, Scooter, Motorette, Motor Cycle Combination	14.5	CA
449	Moulded Furniture made of Fibre Glass	14.5	CA
450	Moulded Furniture made of P.V.C., Plastic, Synthetic substances	14.5	CA
451	Musical Instruments (# indigenous hand-made)	14.5	CA
452	Indigenous handmade Musical Instruments	0	A
453	Mustard Oil, Rape Oil & mixture thereof	5	C
454	Mustard Seed, Rape Seed.	5	C
455	Napa slabs and shahabad stones	5	C
456	Naphtha	5	C
457	Narcotics	14.5	CA
458	Newars	5	C
459	Newspaper	0	A
460	Newsprint	5	C
461	Non-Alcoholic Beverage in sealed container (# Specified elsewhere)	14.5	CA
462	Non-Edible Rice Bran Oil	14.5	CA
463	Non-Ferrous Metal Alloy(+ Scrap)#Sp. elsewhere.	5	C
464	Non-Ferrous Metal (+ Scrap)#Sp. elsewhere.	5	C
465	Non-Ferrous metal casting	5	C

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
466	Non-fruit Syrup in sealed container or poly pack	14.5	CA
467	Non-woven fabric, socks and bags made from such fabric	5	C
468	Noodle, Vermicelli, Macaroni (+ Spaghetti), Cornflakes	14.5	CA
469	Nut, bolt, screw and fastener	5	C
470	Nut Powder.	14.5	CA
471	Office Machine and Apparatuses (+ Tabulating, Dupli., Cash Register etc) & Parts thereof # Sp. elsewhere.	14.5	CA
472	Oil Cake	0	A
473	Oil Seeds (# Mustard, Rapeseed, Linseed)	5	C
474	Oil-Groundnut, Soya bean, Sunflower, Til and any other Vegetable oil (# Sp. elsewhere) (Edible)	5	C
475	Optical fibre cables	5	C
476	Ores (# specified elsewhere)	5	C
477	Oscilloscopes, spectrum analysers & other instruments and apparatus for measuring or checking electrical quantities, for measuring and detecting different (alpha, beta, gamma etc.) ionizing radiations	5	C
478	Other Agricultural Machinery & Parts except those mentioned elsewhere	5	C
479	Overhead Electric transmission line materials	5	C
480	Oxygen (Medicinal grade)	14.5	CA
481	Packaging Material (+ Cans and Containers) - made of Plastic	5	C
482	Packing Material (# Specified elsewhere)	14.5	CA
483	Paddy, rice, wheat, pulses, flour, atta, maida, suji, besan and sattu	0	A
484	Paddy seed and Wheat seed	0	A
485	Pagers, that is to say, radio pagers	5	C
486	Paintings	0	A
487	Paints of all kinds(whether ready for use or not)	14.5	CA
488	Palm Oil(Refined, Bleached, Deodorised) + Palmolene.	5	C
489	Paneer	5	C
490	Panmasla	14.5	CA
491	Papad commonly known as papar	0	A
492	Paper Box, Packing Box	5	C
493	Paper, Coated Paper, Carbon Paper, paper used for computer printing	5	C

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
494	Plates made from paper	5	C
495	Paraffin wax (+Slack wax, standard wax)(#food grade standard)	5	C
496	Parts of rail engines, coaches, wagons and freight containers	5	C
497	Parts, Accs. of Air Conditioner	5	C
498	Parts, Accs. of Arms	14.5	CA
499	Parts, Accs. of Franking , Address Printing, Teleprinter & Auxiliary Machine	14.5	CA
500	Parts, Accs. of Heavy Earth Moving Machinery	5	C
501	Parts, Accs. of Medical Diagnostic Equipments	14.5	CA
502	Accs. of Motor Car	14.5	CA
503	Accs. of Motor Scooter, Cycle Motorised Rickshaw	14.5	CA
504	Parts of Motor Vehicle	5	C
505	Parts, Accs. of Radio (+ Transistor, Gramophone)	14.5	CA
506	Parts, Accs. of sewing machine	5	C
507	Parts, Accs. of Sound Transmitting Equipment	14.5	CA
508	Parts, Accs. of Tape Recorder, Player & Dictaphone	14.5	CA
509	Parts, Accs. of Tractor	5	C
510	Parts, Accs. of TV Monitor	14.5	CA
511	Parts, Accs. of TV Set.	14.5	CA
512	Parts, Accs. of V.C.P.	14.5	CA
513	Parts, Accs. of V.C.R.	14.5	CA
514	Parts, Accs., Components of Air Conditioner	5	C
515	Particle board and similar board of wood on other ligneous materials, whether or not agglomerated with resin or other binding substances	5	C
516	Parts of zipper	5	C
517	Paste of onion, ginger, garlic & similar other paste	14.5	CA
518	Patches, strips, solution etc. for repairing tyres, tubes of bi-cycle and tri-cycle and cycle rickshaw	14.5	CA
519	Pen of all varieties and descriptions and refill, cartridges & nozzles thereof and writing ink & parts thereof	5	C
520	Perambulator, Push Chair for Babies( + Parts).	14.5	CA
521	Perfumes, Depilatories.	14.5	CA
522	Perforated metal jali, that is to say, perforated metal net	5	C
523	Pesticide	5	C

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
524	Petromax and its accessories and components	5	C
525	Photographic equipments, cameras, enlargers & parts., accs., comp.	14.5	CA
526	Photographic Films.	14.5	CA
527	Photographic Paper	14.5	CA
528	Photographic Plate	14.5	CA
529	Pigments	5	C
530	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes, and fittings thereof	5	C
531	Plant & Machineries ( + parts, comp, accs) # Specified elsewhere.	5	C
532	Plant Growth Promoters	0	A
533	Plant Growth regulators, Bio-fertilizers and Micro nutrients	0	A
534	Plastic Goods (#Specified elsewhere)	14.5	CA
535	Plastic Granule, Plastic Powder.	5	C
536	Plastic made packing materials and containers and their stoppers, lids and caps of plastic (# Insulated wares)	5	C
537	Plastic packets	5	C
538	Plates made from plastic	5	C
539	Platinum, platinum articles including platinum ornaments	1	B
540	Playing Cards.	14.5	CA
541	Ply wood and block board of wood	5	C
542	Pollution Control Equipment.	14.5	CA
543	Polythene bags	5	C
544	Poppy Seed (Posta).	5	C
545	Porridge and cottage cheese	5	C
546	Poultry Feed and Cattle feed	0	A
547	PP or HDPE cloth	5	C
548	PP or HDPE sacks and bags	5	C
549	Precast concrete (PCC) pole	5	C
550	Pre-Cast R.C.C. Building Material (#Factory made)	14.5	CA
551	Pre-Cast R.C.C. Building Material (Factory made)	14.5	CA
552	Precious Stone( + Pearl-Real, Artificial, Cultured)	1	B
553	Pre recorded cassette	5	C
554	Prepared unrecorded media for sound recording or similar recording of other phenomena	5	C



SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
555	Preserved food # Specified elsewhere	14.5	CA
556	Pressure Cooker, Pressure Pan (Aluminium)	5	C
557	Printed Material(+ Diary, Calendar	5	C
558	Printing Ink (# Toner & Cartridges)	5	C
559	Processed meat, poultry and fish	5	C
560	Processed or preserved vegetables and fruits (+ wet dates)(# dry fruit)	5	C
561	Processed Food(Air-tight pack)with Brand Name (#Specified elsewhere)	14.5	CA
562	Products like pit loom, frame loom, paddle driven semi-automatic loom, wrapping drum and bobbin, used in production of Khaddar or Khadi under Village Industries Board Act,1959	0	A
563	Pulp of bamboo, wood & paper	5	C
564	Pulp of other fibrous cellulosic materials	14.5	CA
565	Pulp of others	14.5	CA
566	Pump operated with or without motor and parts and accessories	5	C
567	Pure silk yarn	5	C
568	PVC tapes	5	C
569	Radio (+ Radio-Gramophones, Transistor Radio)	14.5	CA
570	Rhodium	1	B
571	Rail coaches, engines, wagons & parts thereof and rail coach fans	5	C
572	Railway signal, signalling equipments & parts thereof	5	C
573	Railway switches, crossings, fish-plates, PCS etc.	5	C
574	Railway track materials and fitting thereof specified in Schedule	C5	C
575	Raincoat	5	C
576	Rab (Edible & Non edible)	0	A
577	Raw Cinematographic Films.	14.5	CA
578	Raw Rubber.	5	C
579	Raw silk imported from outside India	5	C
580	Raw Wool.	0	A
581	Readymade garment (# Hosiery goods, garment of Khadi, (#Specified elsewhere)[ Value exceeding Rs. 50/- per piece]	5	C
582	Rectified Spirit.	14.5	CA

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
583	Refractory Bricks.	5	C
584	Reducer	5	C
585	Refractory monolithic	5	C
586	Refrigerant in any form	5	C
587	Refrigerator.	14.5	CA
588	Residual Liquefied Hydrogen Gas (+Other Gases used as fuel)#LPG	5	C
589	Registers # Account books	14.5	CA
590	Renewable Energy devices and spare parts	5	C
591	Resin	5	C
592	Rice	0	A
593	Rice bran	0	A
594	Rice bran oil (edible)	5	C
595	Rice Cooker.	14.5	CA
596	Rolling Shutters	14.5	CA
597	Rope of all kinds	5	C
598	Roofing tile (# earthen)	14.5	CA
599	Roofing tile (earthen)	5	C
600	Router (other than I. T.)	14.5	CA
601	Roti Maker	14.5	CA
602	Rubber Goods (# Rubber gloves)	14.5	CA
603	Rubber gloves	5	C
604	Rubberised Cloth -made in India.	5	C
605	Rubberised Sheller of capacity upto one Metric Ton per hour.	14.5	CA
606	Sabai grass and all articles made thereof	0	A
607	Saccharin.	14.5	CA
608	Safety pin	5	C
609	Safety Matches	5	C
610	Salt	0	A
611	Salted cooked food made wholly or principally of flour, atta, suji and bason, locally known as nonta khabar that is to say, singara, nimki, kachuri, khasta kachuri, luchi, radhaballavi and dalpuri	0	A
612	Sand, Stone chips	5	C

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
613	Sandalwood	14.5	CA
614	Sandalwood Oil.	14.5	CA
615	Sanitary ware & fitting made of PVC	14.5	CA
616	Sanitary ware & fitting (# made of PVC, Plastic, other synthetic substances )	14.5	CA
617	Sattu	0	A
618	Sawn or Sized Timber	5	C
619	Scaffolding pipes	5	C
620	Scientific equipments like optical instruments, electrical instruments, scientific balance, acoustic instruments and mechanical instruments	14.5	CA
621	Scrap of battery	5	C
622	Scrap of plastic, glass, metals & broken glass	5	C
623	Seats whether convertible to bed or not	14.5	CA
624	Seeds (# specified elsewhere)	0	A
625	Seeds of fish, prawn and shrimp	0	A
626	Semen (+ frozen semen)	0	A
627	Set Top Box	5	C
628	Sewing machines and its parts, accessories	5	C
629	Sewing Thread	5	C
630	Shaving set, safety razor, razor blade, razor cartridge, shaving brush	14.5	CA
631	Sheets of Glass	14.5	CA
632	Sheets of Plastic	5	C
633	Sheets of polyurethane foam	5	C
634	Ship, Tug, Floating Docks, Cranes, Dredgers, Barges	5	C
635	Shoe Polish (+ Shoe Wax, Cream, Whitener).	14.5	CA
636	Silicon Carbide.	14.5	CA
637	Silk cloth manufactured / made in India	0	A
638	Silk cloth not manufactured / made in India	5	C
639	Silk fabrics	0	A
640	Silk worm laying, cocoon and raw silk	0	A
641	Silk yarn in hank	0	A

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
642	Silver.	1	B
643	Slate & slate pencil	0	A
644	Soap (# specified elsewhere)	14.5	CA
645	Soap other than soap manufactured, made or processed in a factory	14.5	CA
646	Soda Water in sealed container.	14.5	CA
647	Soft Drink Powder, Concentrate, Tablet or Crystal	14.5	CA
648	Soft luggage	14.5	CA
649	Solar fans, solar lights, solar pumps and solar lanterns which run on electricity generated by photovoltaic devices	5	C
650	Solar thermal device, solar photovoltaic device and combination of solar thermal device and solar photovoltaic device and spare parts of all such device	5	C
651	Solvent Oils (# Organic Solvent Oils).	5	C
652	Organic solvent oils	5	C
653	Soya nuggets or Soya bori	5	C
654	Still image video cameras.	14.5	CA
655	Spare parts, Accs., Components of fire arms, weapons & ammunitions sold to Ordnance Factories, Govt. of India	5	C
656	Spare parts, Accs., Components of Type Writer	14.5	CA
657	Spectacles(+ parts, comps. thereof), sunglasses, contact lens & lens cleaner	5	C
658	Spices of all varieties	5	C
659	Split bamboo	5	C
660	Sponge wood or Sola or Solapith	0	A
661	Sports goods other than apparels or footwear	5	C
662	Other sports goods	14.5	CA
663	Stainless Steel sheet	5	C
664	Stainless Steel Ware other than those specified elsewhere	14.5	CA
665	Stamping Ink	14.5	CA
666	Starch & starch based glues	5	C
667	Storage Batteries	14.5	CA
668	Strings for musical instruments	0	A
669	Sugar (# manufactured or made in India)	14.5	CA

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
670	Surgical Dressings	5	C
671	Surgical Instruments	5	C
672	Synthetic Fibre, such as Acrylic Fibre or Polyester Fibre.	5	C
673	Synthetic Rubber.	5	C
674	Tailoring Materials a) Zip or zip fastener b) Others	5 14.5	C CA
675	Tallow	5	C
676	Tamarind including tamarind seed powder	5	C
677	Tandoori Oven	14.5	CA
678	Tangible goods like copyright, patent etc. (# REP license)	5	C
679	REP license	5	C
680	Tape recorder, Tape player (+ combination of Radio & Tape or more)	14.5	CA
681	Tarpaulin and Canvas	5	C
682	Tea.	5	C
683	Telephone, Cordless phone	5	C
684	Telephone Answering Machine.	5	C
685	Tele printer, Auxiliary Machine	14.5	CA
686	Textile Fabrics made or manufactured in India	0	A
687	Textile Fabrics not made or manufactured in India	5	C
688	Thermocol	14.5	CA
689	Thermo wares made of Plastic	14.5	CA
690	Thinners	14.5	CA
691	Tile frame & brick frame	0	A
692	Timber ( log, plank, veneer and splint, rafter, sleeper, beam, pillar, sawn or sized timber)	5	C
693	Toilet Article (Medicated or not).	14.5	CA
694	Tools #Specified elsewhere	5	C
695	Tooth brush, Tooth paste (medicated or not), Tooth-powder, Mouthwash, Deodorants.	14.5	CA
696	Torch	5	C
697	Toy and doll made of clay	0	A

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
698	Toys electronic	14.5	CA
699	Toys others	5	C
700	Tractors	5	C
701	Transformer ( + Power Distribution Transformer & Booster Transformer)	5	C
702	Transmission Towers.	5	C
703	Tri Cycle(+ Parts), accessories and components thereof	5	C
704	Tub made of Synthetic Substances(# Plastic)	14.5	CA
705	Tumbler made of Synthetic Substances (#Plastic, Glass)	14.5	CA
706	TV Monitor.	14.5	CA
707	TV Set	14.5	CA
708	TV set whose MRP exceeds Rs. 25,000/- (w.e.f. 01/04/2012)	14.5	D
709	Typewriter - other than electronic typewriter	14.5	CA
710	Typewriter - electronic	5	C
711	Tyres & Tubes of Bicycles, Tri-cycles and Cycle Rickshaws	5	C
712	Tyres & Tubes of Tractor (w.e.f, 01/09/2012)	14.5	CA
713	Umbrella(+ Parts, Component) other than Garden Umbrella	5	C
714	Uninterrupted Power Supply(UPS) System and its parts as IT item	5	C
715	Unprocessed green leaves of tea	0	A
716	Utensils other than those made of precious metals	5	C
717	Vacuum Cleaners.	14.5	CA
718	Vacuum Flask (+ Refills) & components, accessories thereof	14.5	CA
719	Vanaspati - any Trade Name (Dalda, Kusum etc.) a) made or manufactured in India b) not made or manufactured in India	5 14.5	C CA
720	Vapour Lamps(+ Halogen Lamp, Fittings) # incandescent bulb	14.5	CA
721	Varnishes, V. Paint Removers, Stainers.	14.5	CA
722	Vegetable (fresh)	0	A
723	Vegetable Oil including gingili oil & bran oil [# coconut oil ]	5	C
724	Vegetable (processed or preserved) sold in sealed container	5	C
725	Vegetable seed	0	A
726	Vehicles	14.5	CA

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
727	Video Casette Recorder, Player.	14.5	CA
728	Video Compact Disk (VCD) Player	14.5	CA
729	Voltage Stabiliser, Regulator, Controller.	14.5	CA
730	Wagon	5	C
731	Washer	5	C Part-1
732	Washing Blue.	14.5	CA
733	Washing Machine	14.5	CA
734	Washing Synthetic Detergent in any form	14.5	CA
735	Waste Paper	5	C
736	Watches whose MRP is upto Rs. 15,000/-	14.5	CA
737	Watches whose MRP exceeds Rs. 15,000/- (w.e.f. 01/04/2012)	14.5	D
738	Water Cooler	14.5	CA
739	Water Filters (not operated by power and chemical)	14.5	CA
740	Water Heater+ Immersion Heater	14.5	CA
741	Water proofing compounds# specified in schedule C	14.5	CA
742	Water Purifier (operated by power)	14.5	CA
743	Water tank and storage tank of all varieties and descriptions	14.5	CA
744	Weaning Food with trade name(cerelac , nestam , etc.)	14.5	CA
745	Weighing Scale & Weighing Machine and parts thereof	5	C
746	Weights of all kinds	5	C
747	Wheat	0	A
748	Wheat bran	0	A
749	Wheat product(flour , atta , maida , suji , besan)	0	A
750	Wheel Chair	0	A
751	Whitener	14.5	CA
752	Wig , false beards , eyebrows , eyelashes ,	14.5	CA
753	Wire net , Wire netting and stranded wire	5	C
754	Wooden Boxes	5	C Part-1
755	Wooden crates,Tea chest	5	C
756	Wooden floor board for wall and ceiling	14.5	CA
757	Wooden furniture	14.5	CA

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
758	Writing instruments other than nib, colour boxes, crayons, erasers and pencil sharpeners	5	C
759	Nib, colour boxes, crayons, erasers and pencil sharpeners	5	C
760	X-ray film , other Diagnostic Films	5	C
761	Xerox and Photostat copier	14.5	CA
762	Yarn (coir Yarn)	5	C
763	Yarn - cotton yarn (# cotton yarn in hank) and all non cotton yarn # Sp. elsewhere)	5	C
764	Yeast	5	C
765	Zari (w.e.f.01.04.07)	0	A
766	Zink in all its forms(ingots , slabs , bars , rods , scrap)	5	C
767	Zipper or zip fasteners and parts thereof	5	C
768	Other Taxable goods	14.5	CA

\* Cess on LPG ( Commercial & Industrial usage only ) — Re. 1 per Kg.

**(b) Commodity wise Rate of Tax under WBST Act, 1994 (as on 01/04/2013)**

SL. No.	Name of commodity/commodities	Current Tax Rate (%)	Schedule No.
1	Country Liquor	20	VIII
	— General Rate	15	VIII
	— Rate on MRP		
2	Diesel [w.e.f. 01.07.2008]	17	IV
3	Foreign Liquor	50	VIII
	— General Rate [w.e.f. 01.09.2011] u/s 17(1)(g)	27	VIII
	— Rate on M.R.P. [ w.e.f. 01.09.2011 ] u/s 22 D		
4	Motor Spirit Aviation Gasoline	20	IV
5	Motor Spirit Aviation Turbine Fuel (Fuel of Aircraft)	25	IV
6	Motor Spirit of any other kind	25	IV
7	Motor Spirit # Specified elsewhere ( Freezing Point 24.4 Deg. Cels./More)	17	IV
8	Petrol [w.e.f. 01.07.08]	25	IV

\* Cess on Petrol and High Speed Diesel – Re. 1 per Lt.

# Except, + Including



## 31. PROFESSION TAX SCHEDULE

The West Bengal State Tax on Professions,  
Trades, Callings and Employments Act, 1979

## THE SCHEDULE

(See section 3)

## Rates of Profession Tax Payable by Various Classes of Persons

Serial No.	Class of persons	Rate of tax
1	2	3
1.	Salary and wage earners. Such persons whose monthly salaries or wages are—	
	(i) Rs. 7,000 or less	Nil,
	(ii) Rs. 7,001 or more, but less than Rs. 8,001	Rs. 50 per month,
	(iii) Rs. 8,001 or more, but less than Rs. 9,001	Rs. 90 per month,
	(iv) Rs. 9,001 or more, but less than Rs. 15,001	Rs. 110 per month,
	(v) Rs. 15,001 or more, but less than Rs. 25,001	Rs. 130 per month,
	(vi) Rs. 25,001 or more, but less than Rs. 40,001	Rs. 150 per month,
	(vii) Rs. 40,001 and above	Rs. 200 per month.
2.	(a) Legal practitioners including solicitors and notaries public,	
	(b) Medical practitioners including medical consultants and dentists,	
	(bb) Directors (other than those nominated by Government) of companies registered under the companies Act, 1956 (1 of 1956),	
	(c) Technical and professional consultants including architects, engineers, chartered accountants, actuaries, management consultants and tax consultants, where the annual gross income of the persons mentioned above is —	
	(i) Rs.18,000 or less	Nil,
	(ii) Rs.18,001 or more, but less than Rs.24,001	Rs.216 per annum,
	(iii) Rs.24,001 or more, but less than Rs.36,001	Rs.300 per annum,
	(iv) Rs.36,001 or more, but less than Rs.60,001	Rs.360 per annum,
	(v) Rs.60,001 or more, but less than Rs.72,001	Rs.480 per annum,
	(vi) Rs.72,001 or more, but less than Rs.84,001	Rs.540 per annum,

- |  |                     |
|--|---------------------|
| (vii) Rs.84,001 or more, but less than Rs.96,001     | Rs.600 per annum,   |
| (viii) Rs.96,001 or more, but less than Rs.1,08,001  | Rs.1,080 per annum, |
| (ix) Rs.1,08,001 or more, but less than Rs. 1,80,001 | Rs.1,320 per annum, |
| (x) Rs.1,80,001 or more, but less than Rs. 3,00,001  | Rs.1,560 per annum, |
| (xi) Rs.3,00,001 or more, but less than Rs. 4,80,001 | Rs.1,800 per annum, |
| (xii) Rs. 4,80,001 and above                         | Rs.2,400 per annum. |
3. Postal agents under the National Small Savings Scheme or Chief agents, principal agents, special agents, insurance agents, and surveyors or loss assessors, registered or licensed under the Insurance Act, 1938 (4 of 1938). Where the annual gross income of the persons mentioned above is —
- |  |                      |
|--|----------------------|
| (i) Rs.18,000 or less                                | Nil,                 |
| (ii) Rs.18,001 or more, but less than Rs. 24,001     | Rs. 216 per annum,   |
| (iii) Rs.24,001 or more, but less than Rs. 36,001    | Rs. 300 per annum,   |
| (iv) Rs.36,001 or more, but less than Rs. 60,001     | Rs. 360 per annum,   |
| (v) Rs.60,001 or more, but less than Rs. 72,001      | Rs. 480 per annum,   |
| (vi) Rs.72,001 or more, but less than Rs. 84,001     | Rs. 540 per annum,   |
| (vii) Rs.84,001 or more, but less than Rs. 96,001    | Rs. 600 per annum,   |
| (viii) Rs.96,001 or more, but less than Rs. 1,08,001 | Rs. 1,080 per annum, |
| (ix) Rs.1,08,001 or more, but less than Rs. 1,80,001 | Rs. 1,320 per annum, |
| (x) Rs.1,80,001 or more, but less than Rs. 3,00,001  | Rs. 1,560 per annum, |
| (xi) Rs.3,00,001 or more, but less than Rs. 4,80,001 | Rs. 1,800 per annum, |
| (xii) Rs.4,80,001 and above                          | Rs. 2,400 per annum. |
- Explanation.*-For the purposes of the entries against serial Nos. 2 and 3, "annual gross income", in relation to a person, means the aggregate of the amounts of fee, remuneration, commission or any other charge, by whatever name called, relating to his profession or calling in West Bengal, receivable by him during the immediately preceding year.
4. (a) Members of associations recognized under the Forward Contracts (Regulation) Act, 1952 (74 of 1952) Rs.900 per annum.
- (b) (i) Members of Stock Exchanges recognized under the Securities Contracts (Regulation) Act, 1956 (42 of 1956) Rs.900 per annum,  
(ii) Remisiers recognized by a Stock Exchange Rs.400 per annum.
5. (a) Estate agents or promoters or brokers or commission agents or *del credere* agents or mercantile agents Rs.2,500 per annum
- (b) Contractors of all descriptions engaged in any work : Such contractors whose gross business in a year is —
- |  |                   |
|--|-------------------|
| (i) less than Rs.1,00,000                            | Nil,              |
| (ii) Rs.1,00,000 or more, but less than Rs. 5,00,000 | Rs.300 per annum, |
-

- (iii) Rs. 5,00,000 or more, but less than Rs. 10,00,000 Rs.750 per annum,  
 (iv) Rs. 10,00,000 or more Rs.900 per annum.

*Explanation.*- For the purposes of this entry, "gross business" shall mean the aggregate of the amounts of the valuable consideration or part thereof receivable during the immediately preceding year in respect of a contract or contracts executed wholly or partly during such year.

6. Stevedores, clearing agents, customs agents, licensed shipping brokers or licensed boat suppliers Rs.2,500 per annum.
7. (a) Owners of Subscribers Trunk Dialing (STD) or International Subscriber Dialing (ISD) booths -  
 (i) situated within the area of the Calcutta Metropolitan Planning Area as described in the First Schedule to the West Bengal Town and Country (Planning and Development) Act, 1979 (W.B. Act XIII of 1979) Rs. 300 per annum,  
 (ii) situated in other areas Rs. 200 per annum.  
 (b) persons engaged in courier services Rs. 500 per annum.  
 (c) signal provider, cable operator, and cable hirer, in cable television network, and their agents Rs. 500 per annum.
8. (a) Bookmakers and trainers licensed by the Royal Calcutta Turf Club or any other Turf Club in the State Rs.2,500 per annum.  
 (b) Jockeys licensed by any Turf Club in the State Rs.150 per annum.
9. (a) Dealers liable to pay tax under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the Central Sales Tax Act, 1956 (74 of 1956) or the West Bengal Value added Tax Act, 2003 (West Ben. Act XXVII of 2003) :—  
 (i) such dealers other than those mentioned in sub-item (ii) whose annual gross turnover of sales is —  
 (A) less than Rs. 2,00,000 Rs.150 per annum,  
 (B) Rs. 2,00,000 or more, but not exceeding Rs. 7.5 lakhs Rs.300 per annum,  
 (C) above Rs. 7.5 lakhs but not exceeding Rs. 25 lakhs Rs.600 per annum,  
 (D) above Rs. 25 lakhs but not exceeding Rs. 50 lakhs Rs.1,200 per annum.  
 (E) above Rs. 50 lakhs but not exceeding Rs. 2 crores Rs.2,000 per annum.  
 (F) above Rs. 2 crores Rs.2,500 per annum.

*Explanation.*-For the purposes of this entry, "annual gross turnover of sales" shall mean the turnover of sales as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXVII of 2003) during the immediately preceding year;

- (ii) any dealer as occupier of a jute mill, or shipper of jute, as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXVII of 2003) Rs.2,500 per annum
- (b) Occupiers, owners, lessees or licensees, as the case may be, of rice mills Rs.2,500 per annum
10. Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948), who are not dealers covered by entry 9.
- Such occupiers of factories —
- (i) where not more than fifteen workers are working Rs.600 per annum,
- (ii) where more than fifteen workers are working Rs.1,500 per annum.
- Explanation.*-For the purposes of this entry and entry 11, the average number of workers or employees who were working or employed during the last preceding year shall be taken into consideration. This average number shall be arrived at by adding the average number of workers or employees who attended in each working month in that year and dividing the total by the number of such months.
11. Employers or shop-keepers as defined in the West Bengal Shops and Establishments Act, 1963 (West Ben. Act XIII of 1963), whether or not their establishments or shops are situated within an area to which the aforesaid Act applies, and who are not covered by entry 9.
- Such employers or shop-keepers-
- (i) where there are no employees Rs. 50 per annum,
- (ii) where there are less than five employees Rs. 100 per annum,
- (iii) where there are five or more employees but less than eleven employees Rs. 250 per annum,
- (iv) where there are eleven or more employees but less than twenty employees Rs. 350 per annum,
- (v) where there are twenty or more employees Rs. 600 per annum.
12. Owners or lessees of petrol/diesel filling stations and service stations and agents and distributors including retail dealers of liquefied petroleum gas Rs. 2,500 per annum.
13. (a) Owners or occupiers of distilleries, breweries and bottling plants Rs. 2,500 per annum.
- (b) Licensed foreign liquor vendors Rs.2,500 per annum.
- (c) Owners or occupiers or lessees of residential hotels of 3-star category and above Rs. 2,500 per annum.
- (d) Licensed country liquor vendors and owners or occupiers or lessees of residential hotels below 3-star category Rs. 500 per annum.
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|---|----------------------|
| (e) Licensed opium, pachwai, toddy or bhang vendors   | Rs. 250 per annum.   |
| (f) Owners, lessees or licensees, as the case may be, of :—   |                      |
| (i) nursing homes and pathological laboratories   | Rs. 2,500 per annum, |
| (ii) cinema houses and theatres   | Rs. 500 per annum,   |
| (iii) video parlors, video halls and video rental libraries   | Rs. 500 per annum.   |
| (g) Owners, licensees or lessees, as the case may be, of premises let out for social functions  | Rs. 2,500 per annum. |
| (h) Owners or occupiers of cold storages  | Rs. 900 per annum.   |
| 14. Owners or lessees of —  |                      |
| (a) beauty parlors (non air-conditioned)  | Rs. 900 per annum,   |
| (b) beauty parlors (air-conditioned)  | Rs. 2,500 per annum, |
| (c) health resorts or slimming centres  | Rs. 2,500 per annum, |
| (d) air-conditioned hair-dressing saloons   | Rs. 2,500 per annum, |
| (e) air-conditioned restaurants   | Rs. 2,500 per annum. |
| 15. Holders of permits granted and issued under the Motor Vehicles Act, 1988 (59 of 1988), for transport vehicles, which are adapted to be used for hire or reward. Where any such person holds permit or permits for any taxi including auto-rickshaws, three-wheeler goods vehicles, trucks or buses— |                      |
| (i) in respect of each taxi including auto-rickshaw or three-wheeler goods vehicle  | Rs.50 per annum,     |
| (ii) in respect of each truck or bus  | Rs.100 per annum.    |
| Provided that the total amount payable by the same holder shall not exceed Rs. 900 per annum.   |                      |
| 16. Licensed money-lenders under the Bengal Money-lenders Act, 1940 (Ben. Act X of 1940)  | Rs.2,500 per annum.  |
| 17. (a) Individuals or institutions conducting chit funds and lotteries   | Rs.2,500 per annum.  |
| (b) Authorized stockists of lottery tickets   | Rs.2,500 per annum.  |
| 18. Co-operative societies registered or deemed to be registered under the West Bengal Co-operative Societies Act, 1983 (West Ben. Act XLV of 1983) and engaged in any profession, trade or calling—  |                      |
| (a) State level societies   | Rs.900 per annum.    |
| (b) District level societies  | Rs.450 per annum.    |
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19. Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949) Rs.2,500 per annum.
20. Companies registered under the Companies Act, 1956(1 of 1956) and engaged in any profession, trade or calling Rs.2,500 per annum.
21. Partnership firms when engaged in any profession, trade or calling. Such firms whose gross annual turnover is —
- (i) Rs. 25 lakhs or less Rs.600 per annum,
  - (ii) above Rs. 25 lakhs but less than Rs. 1 crore Rs.1,200 per annum,
  - (iii) Rs. 1 crore or above Rs.2,500 per annum.

*Explanation.*-For the purposes of this entry, "annual turnover" shall include the aggregate of the amounts or parts thereof receivable by way of remuneration, fee, reward or any consideration for services rendered and sales made during the previous year by such firms.

22. Owners, licensees or lessees, as the case may be, of tutorial homes and training institutes of any description, when engaged in any profession, trade or calling Rs.2,500 per annum.

*Explanation.*-For the purposes of this entry, "training institutes" engaged in any cultural, social or welfare activity shall be excluded.

- 22A. Owners, licencees or lessees, as the case may be of -
- (a) internet cafe Rs.1,500 per annum.
  - (b) security agency in relation to the security of any property or person, by providing security personnel or otherwise and includes the provision of services of of investigation, detection of any fact or activity Rs.2,500 per annum.
  - (c) weighbridge Rs.1,500 per annum.
23. Persons, other than those mentioned in any preceding entries, who are engaged in any profession, trade, calling or employment, and in respect of whom a notification is issued under section 3 of this Act Rate of tax not exceeding Rs.2,500 per annum shall be as may be fixed by notification

Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.

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## 32. IMPORT VALUES OF SOME SELECTED COMMODITIES#

SL NO	COMMODITY NAME	2011-12		2012-13		%	%
		WAYBILL COUNT	IMPORT VALUE (Rs. Cr)	WAYBILL COUNT	IMPORT VALUE (Rs. Cr)	Growth (No of Waybill)	Growth (Import Value)
1	CHEMICALS	25732	9422.91	25953	9509.98	0.86	0.92
2	IRON & STEEL (DECLARED GOODS).	24426	7016.31	20527	8765.45	-15.96	24.93
3	COAL & COKE.	140438	7249.94	134894	6912.42	-3.95	-4.66
4	DRUGS & MEDICINES	21005	4945.83	28009	6570.19	33.34	32.84
5	ENGINEERING GOODS	19120	6947.26	21661	5230.51	13.29	-24.71
6	MOTOR CAR	17892	3757.50	19732	4923.49	10.28	31.03
7	L.P.G. (LIQUIFIED PETROLIUM GAS).	1050	5203.09	639	4900.41	-39.14	-5.82
8	BULK DRUG	21724	3268.82	27664	4256.02	27.34	30.20
9	NAPHTHA	1440	3258.59	1155	4119.52	-19.79	26.42
10	COMPUTERS, PARTS, PERIPHERALS & CALCULATOR	41873	2756.87	48785	3363.35	16.51	22.00
11	MACHINE PARTS-ALL TYPES (EXCEPT SPECIFIED ELSEWHERE).	35199	2907.87	41338	2994.34	17.44	2.97
12	CEMENT.	13272	1994.53	33904	2657.84	155.46	33.26
13	TELEPHONE, CELLULAR PHONE, CAR PHONE, CORDLESS PHONE	8389	2351.38	6941	2517.49	-17.26	7.06
14	FERTILIZERS & BASIC SLAGS	2644	2065.64	2249	2477.14	-14.94	19.92
15	CHASIS OF MOTOR VEHICLES	20136	2633.32	13654	1977.14	-32.19	-24.92
16	EDIBLE OIL(EXCEPT MUSTARD OIL & RAPE OIL, RICE BRAN OIL)	2978	1281.92	3755	1976.04	26.09	54.15
17	ALUMINIUM-ALL FORMS (INGOT,SLAB,EXTRUSION ETC) EXCEPT SPECIFIED ELSEWHERE	6392	1304.09	6565	1928.84	2.71	47.91
18	MINERALS	12759	2532.56	11262	1901.00	-11.73	-24.94
19	MOTOR SCOOTER	6109	1341.71	8257	1883.80	35.16	40.40
20	GOLD, GOLD ORNAMENTS, ARTICLES OF GOLD INCLUDING GOLD FILIGREE	6075	1506.31	6047	1747.30	-0.46	16.00

SL NO	COMMODITY NAME	2011-12		2012-13		%	%
		WAYBILL COUNT	IMPORT VALUE (Rs. Cr)	WAYBILL COUNT	IMPORT VALUE (Rs. Cr)	Growth (No of Waybill)	Growth (Import Value)
21	PLASTIC GRANULE, PLASTIC POWDER.	5070	928.69	7465	1555.29	47.24	67.47
22	CHEM FERTILIZERS INCL BASIC SLAG, PESTICIDES, INSECTICIDES, GERMICIDES & HERBICIDES (@3.84%)	651	2156.25	1009	1422.59	54.99	-34.02
23	PLANT AND MACHINERY	5842	1283.62	5546	1387.19	-5.07	8.07
24	READYMADE GARMENTS	48096	1168.19	63079	1373.08	31.15	17.54
25	METALS IN ALL FORMS EXCEPT GOLD, SILVER, ALUMINIUM, IRON & STEEL	4295	1392.85	4044	1346.45	-5.84	-3.33
26	ELECTRONIC APPLIANCES (EXCEPT SPECIFIED ELSEWHERE)	11217	1019.07	13325	1328.48	18.79	30.36
27	INSECTICIDES & PESTICIDES.	5391	1143.24	5960	1286.17	10.55	12.50
28	MUSTARD OIL & RAPE OIL	4642	831.20	5855	1106.39	26.13	33.11
29	TYRE & TUBE (+FLAPS OF TYRE) # OF BICYCLE, C. RICKSHAW, PERAMBULATOR.	3495	710.63	4798	1058.97	37.28	49.02
30	TEA (@1%)	8027	836.89	6806	1000.54	-15.21	19.55
31	MEDICAL INSTRUMENTS, APPARATUS AND APPLIANCES	18275	845.95	22353	958.40	22.31	13.29
32	INFORMATION TECHNOLOGY PRODUCTS EXCEPT SPECIFIED ELSEWHERE	7717	804.23	8239	834.68	6.76	3.79
33	LUBRICATING OIL, GREASE, ENGINE OIL, BRAKE FLUID	2918	638.52	3856	788.47	32.15	23.48
34	TIMBER & SIZED TIMBER	2437	804.02	2408	787.97	-1.19	-2.00
35	MISC. NON-TAXABLE GOODS	9087	794.48	10240	777.13	12.69	-2.18
36	RUBBER GOODS & PRODUCTS	4824	648.85	5359	771.36	11.09	18.88
37	COSMETICS & PERFUMES	7126	593.91	8795	744.44	23.42	25.35



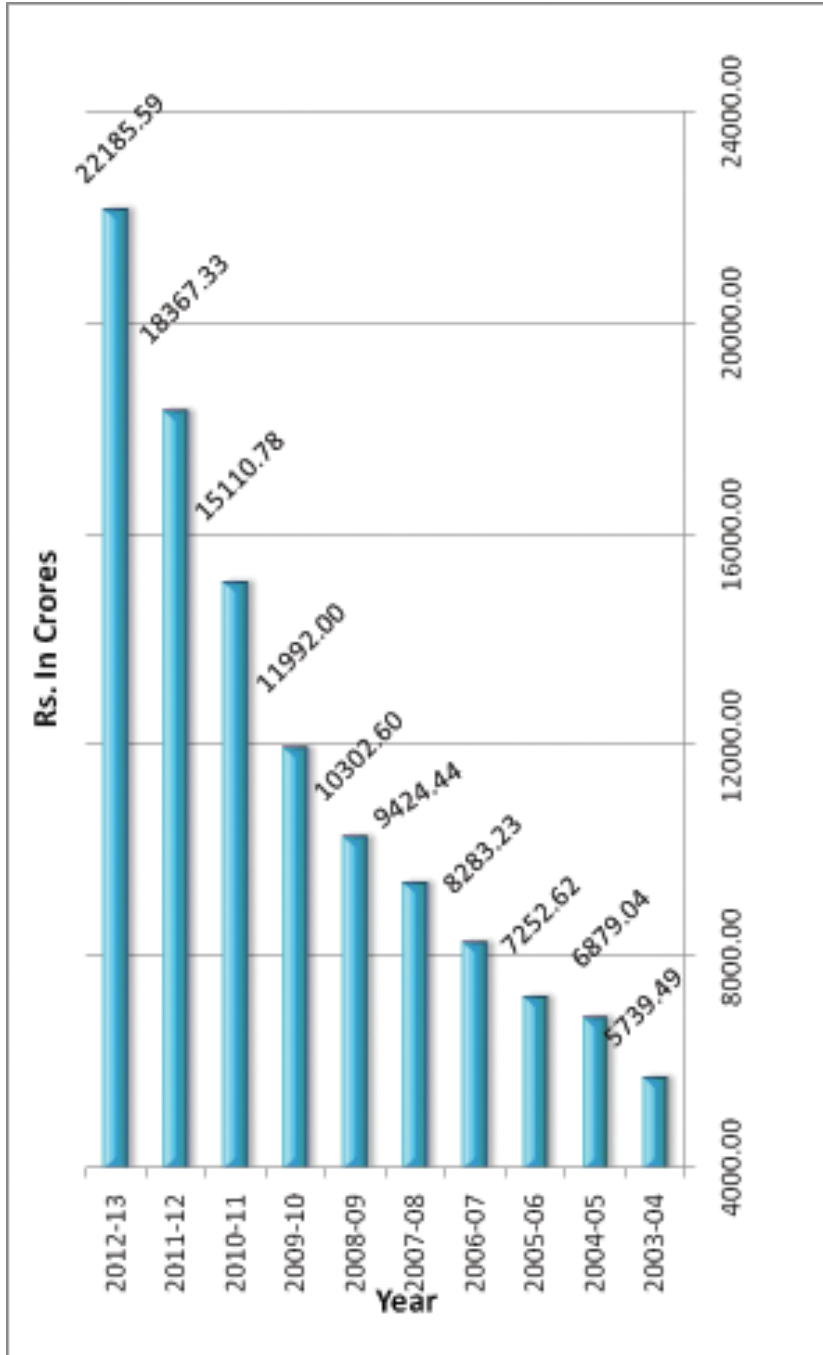
SL NO	COMMODITY NAME	2011-12		2012-13		% Growth (No of Waybill)	% Growth (Import Value)
		WAYBILL COUNT	IMPORT VALUE (Rs. Cr)	WAYBILL COUNT	IMPORT VALUE (Rs. Cr)		
38	RAW JUTE.	17162	692.50	15730	711.60	-8.34	2.76
39	ELECTRICAL CABLE & WIRE, SWITCH, SWITCH BOX & BOARDS	6754	668.50	7158	677.95	5.98	1.41
40	JUTE GOODS (# SPECIFIED ELSEWHERE).	4596	499.35	5510	674.39	19.89	35.05
41	IRON & STEEL (NON-DECLARED GOODS).	2491	275.83	2286	641.60	-8.23	132.61
42	LIQUIFIED PETROLIUM GAS (LPG) USED FOR NON-DOMESTIC PURPOSE (@ 12.5%)	649	464.58	765	637.60	17.87	37.24
43	PARTS,ACCESSORIES OF MOTOR CAR	21720	463.15	26886	613.81	23.78	32.53
44	OTHER ELECTRICAL GOODS (EXCEPT SPECIFIED ELSEWHERE)	3199	333.93	4259	609.77	33.14	82.60
45	BIRI-LEAF	5166	479.53	6395	597.70	23.79	24.64
46	BEARING AND ITS COMPONENTS	6709	530.49	7560	574.16	12.68	8.23
47	PAPER	8622	518.55	8022	564.32	-6.96	8.83
48	BOILER, FURNACE AND PARTS	1193	254.87	1614	560.46	35.29	119.90
49	TRACTORS.	1843	488.29	1860	551.20	0.92	12.88
50	AIR CONDITIONER, COOLER	1810	242.08	3260	545.94	80.11	125.52
51	COAL TAR.	357	425.51	238	533.45	-33.33	25.37
52	PLASTIC PRODUCTS	6925	383.68	8323	531.70	20.19	38.58
53	BI-CYCLE (+PART, ACCS., COMP.).	6879	436.25	7226	515.21	5.04	18.10
54	TELEVISION SET, TV MONITOR, PICTURE TUBE	1821	500.44	1720	504.01	-5.55	0.71
55	HIDES & SKIN	6525	558.91	6471	501.91	-0.83	-10.20

SL NO	COMMODITY NAME	2011-12		2012-13		%	%
		WAYBILL COUNT	IMPORT VALUE (Rs. Cr)	WAYBILL COUNT	IMPORT VALUE (Rs. Cr)	Growth (No of Waybill)	Growth (Import Value)
56	TEA	3306	393.90	3247	462.54	-1.78	17.43
57	NEWSPRINT	2451	445.11	3114	461.72	27.05	3.73
58	PIPE & PIPE FITTINGS MADE OF PLASTIC, INCLUDING CASING	6204	379.90	5816	452.42	-6.25	19.09
59	REFRIGERATOR	2287	281.94	3383	450.18	47.92	59.67
60	GENERATOR, GENERATING SET, OIL ENGINE & SPARE PARTS						
61	ELECTRONIC COMP.-DIOED, TRANSISTOR, INTEGRATED CIRCUIT	8460	639.16	10192	432.42	20.47	-32.35
62	BETEL NUTS (SUPARI)	887	234.11	1083	421.24	22.10	79.93
63	TOBACCO INCLUDING CIGARETTE (EXCLUDING BIRI) ETC. MANUFACTURED IN INDIA	355	344.36	423	393.35	19.15	14.23
64	LOZENCE, CHOCOLATE, TOFEE & CHEWING GUM	2029	249.72	2309	362.69	13.80	45.24
65	LIFE-SAVING DRUGS.	2839	312.61	2994	360.12	5.46	15.20
66	SILVER, SILVER ORNAMENTS, ARTICLES OF SILVER INCLUDING SILVER	621	733.41	592	353.04	-4.67	-51.86
67	TOOLS	7132	269.26	7715	331.70	8.17	23.19
68	CLOCK, WATCH & TIME PIECE	3389	264.99	3787	323.10	11.74	21.93
69	FERRO ALLOYS AND SUPER ALLOYS	1937	306.96	2485	318.57	28.29	3.78
70	TOBACCO & TOBACCO PRODUCTS OTHER THAN BIRI & RAW & UNPROCESSED TOBACCO LEAVES	1957	203.57	2883	312.08	47.32	53.30
71	MILK PRODUCT OF ALL VARIETIES AND DESCRIPTION (EXCEPT SP. ELSEWHERE)	1857	218.05	1340	304.89	-27.84	39.83

SL NO	COMMODITY NAME	2011-12		2012-13		%	%
		WAYBILL COUNT	IMPORT VALUE (Rs. Cr)	WAYBILL COUNT	IMPORT VALUE (Rs. Cr)	Growth (No of Waybill)	Growth (Import Value)
72	ELECTRIC MOTOR (INCLUDING SPARE PARTS)	2907	221.18	3467	304.48	19.26	37.66
73	SPICES	3783	369.64	3645	299.23	-3.65	-19.05
74	TELEPHONE PARTS	2419	478.02	1890	298.41	-21.87	-37.57
75	BATTERY,CHARGER	2299	307.66	2376	293.82	3.35	-4.50
76	TRANSFORMER EXCEPT SPECIFIED ELSEWHERE	1049	261.14	1138	293.35	8.48	12.33
77	PACKING MATERIALS (INCLUDING CANS AND CONTAINER) MADE OF PLASTIC	7324	223.46	8167	286.15	11.51	28.05
78	IRON & STEEL TUBE AND TUBE FITTINGS	3281	229.26	3393	268.87	3.41	17.28
79	SOAP	1454	134.33	2205	260.96	51.65	94.27
80	PUMP OPERATED WITH OR WITHOUT MOTOR AND PARTS AND ACCESSORIES	2937	209.04	3545	245.08	20.70	17.24
81	MOTOR (NOT OPERATED ELECTRICALLY) AND PARTS	5163	192.67	6472	244.53	25.35	26.92
82	MISC. ELECTRICAL GOODS	6490	348.01	7250	234.00	11.71	-32.76
83	FIBRES OF ALL TYPES & FIBRE WASTE	591	150.25	576	232.94	-2.54	55.03
84	FLOOR AND WALL TILES OF ALL VARIETIES EXCEPT SPECIFIED ELSEWHERE	5102	158.78	6443	229.95	26.28	44.82
85	HOSIERY GOODS	6503	189.17	8326	223.62	28.03	18.21
86	OPTICALS & OPTICAL EQUIPMENTS	5310	220.75	5679	217.92	6.95	-1.28
87	FOOTWEAR EXCLUDING HAWAI CHAPPAL	8443	187.07	9638	217.51	14.15	16.27
88	PANMASALA	611	98.70	1171	194.70	91.65	97.26

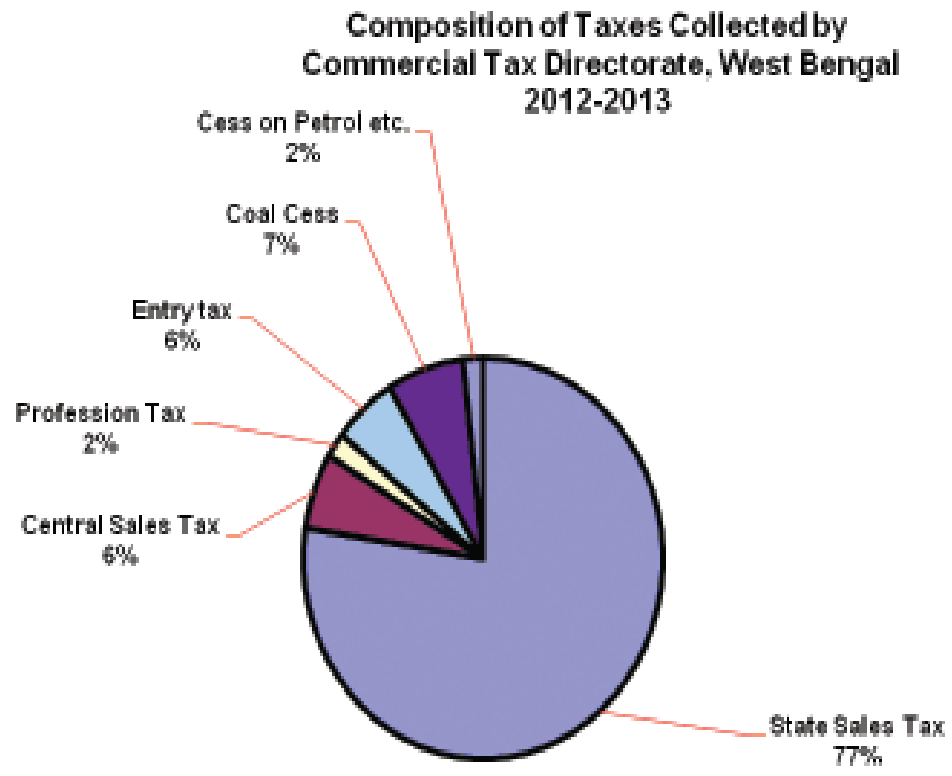
SL NO	COMMODITY NAME	2011-12		2012-13		% Growth (No of Waybill)	% Growth (Import Value)
		WAYBILL COUNT	IMPORT VALUE (Rs. Cr)	WAYBILL COUNT	IMPORT VALUE (Rs. Cr)		
89	ELECTRONIC DEVICE USED IN ANY ADDRESSABLE SYSTEM INCLUDING SET TOP BOX	3450	147.76	4128	187.19	19.65	26.69
90	COTTON	1546	250.14	1196	183.57	-22.64	-26.61
91	PLYWOOD & VENEER	2994	175.34	3441	182.47	14.93	4.07
92	PVC GOODS	2605	187.81	1617	181.37	-37.93	-3.43
93	ELECTRICAL BULBS & LAMPS	2854	166.49	3266	180.07	14.44	8.16
94	GRANITE, MARBLE, BLACK STONE & NATURAL STONE, FLOORING & WALL TILES	12430	171.29	12022	176.37	-3.28	2.97
95	SANITARYWARES & FITTINGS (EXCLUDING THOSE MADE OF PLASTIC & OTHER SYNTHETIC SUBSTANCES)	3694	118.56	5050	173.88	36.71	46.66
96	FURNITURE OF STAINLESS STEEL/ IRON & STEEL.	1611	125.30	2280	172.81	41.53	37.92
97	FABRIC	1467	156.61	1623	170.26	10.63	8.72
98	FOOD DRINKS	1032	68.39	1420	169.83	37.60	148.33
99	MILK (POWDERED OR CONDENSED).	696	136.49	839	167.62	20.55	22.81
100	PARTS, ACCS. OF BULLDOZER, SCRAPER, EXCAVATOR, WHEEL LOADER, PIPE LAYER	2412	171.59	2663	166.69	10.41	-2.86
101	MISC. TAXABLE GOODS NOT SPECIFIED ELSEWHERE.	1090058	70097.37	1258482	90801.74	15.45	29.54
	<b>TOTAL</b>	<b>1923061</b>	<b>179909.94</b>	<b>2185179</b>	<b>213126.14</b>	<b>13.63</b>	<b>18.46</b>

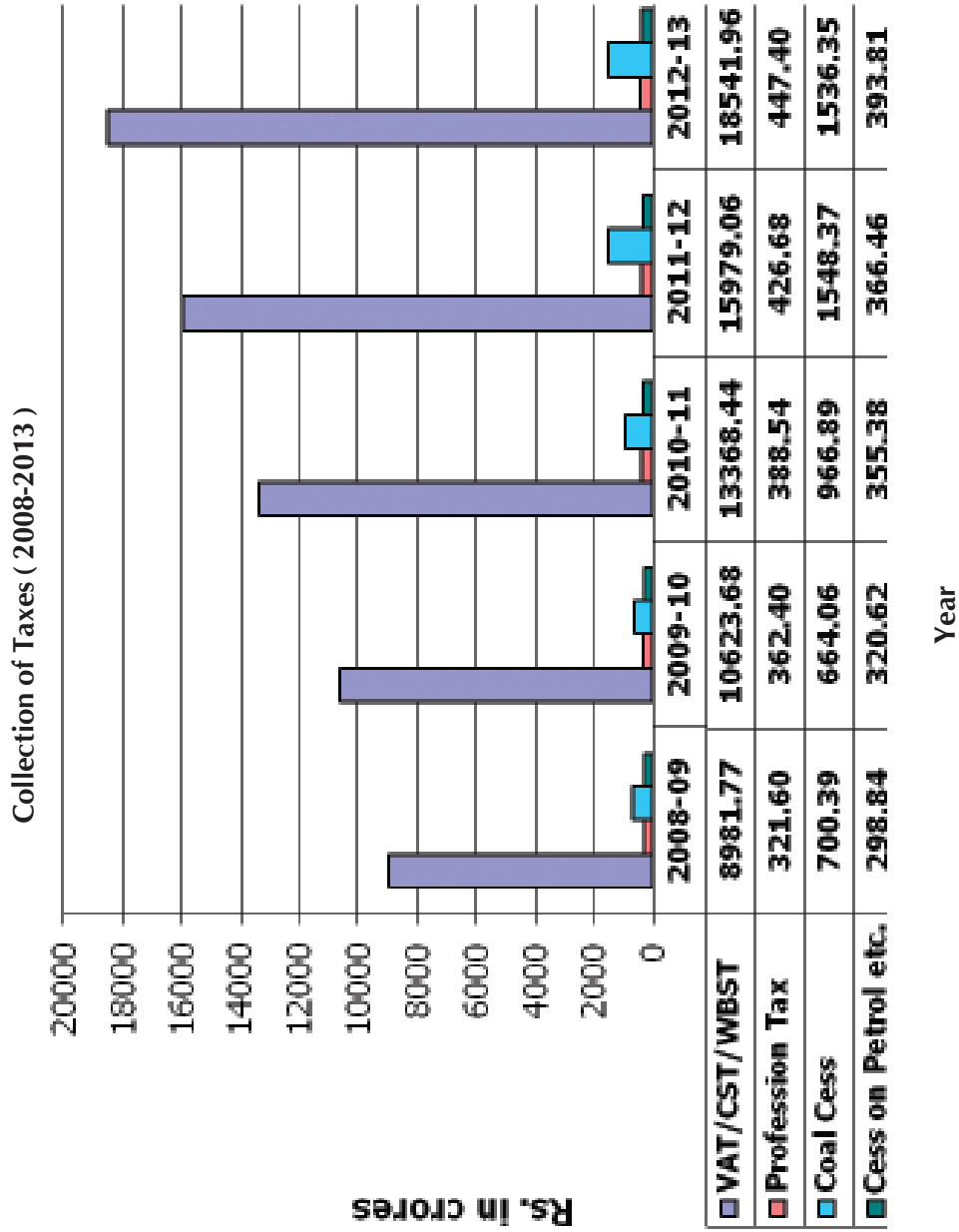
# Figures based on e-Waybill information only

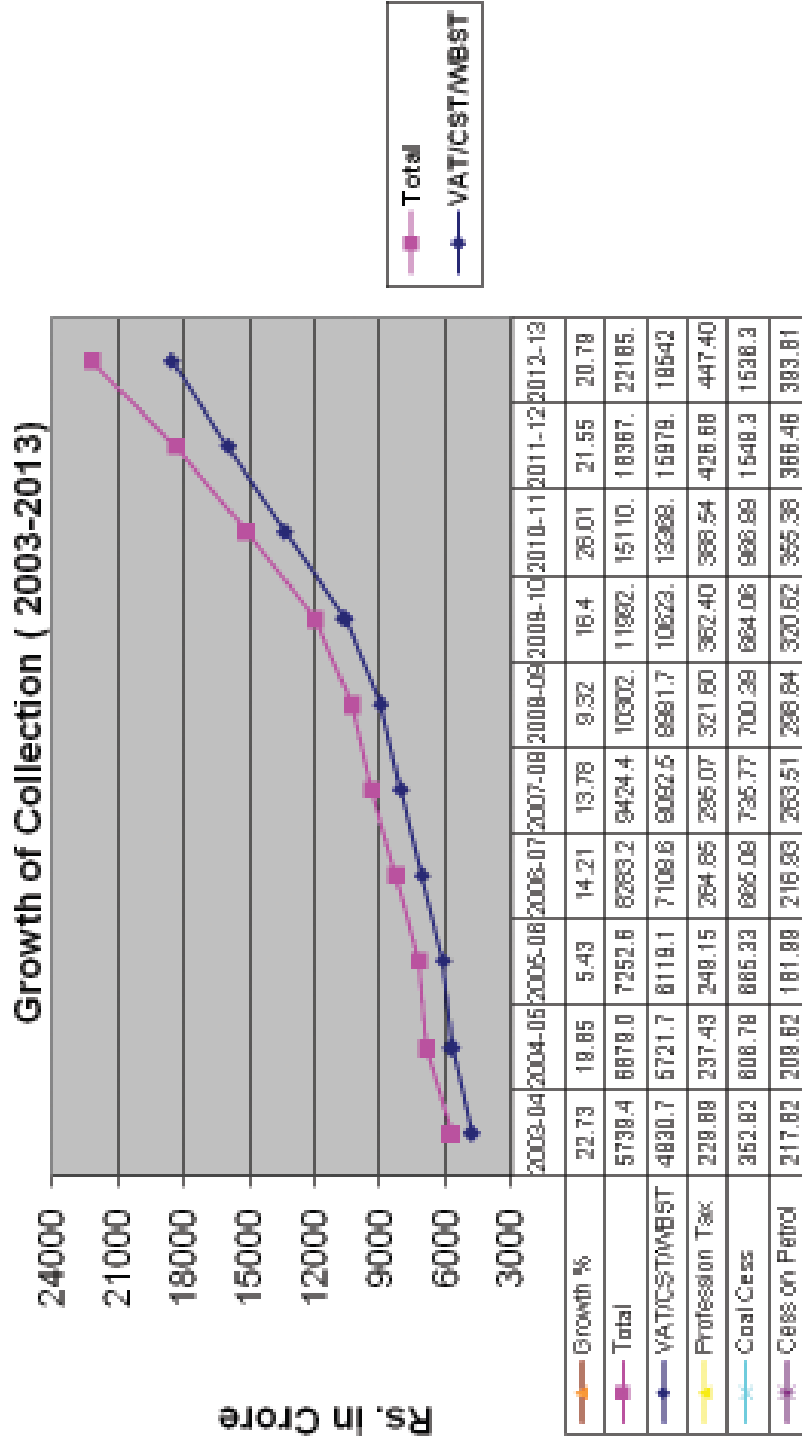


Total Collection of Revenue

[ Includes VAT, CST, WBST, PT, Entry Tax , Coal Cess and Petrol Cess]



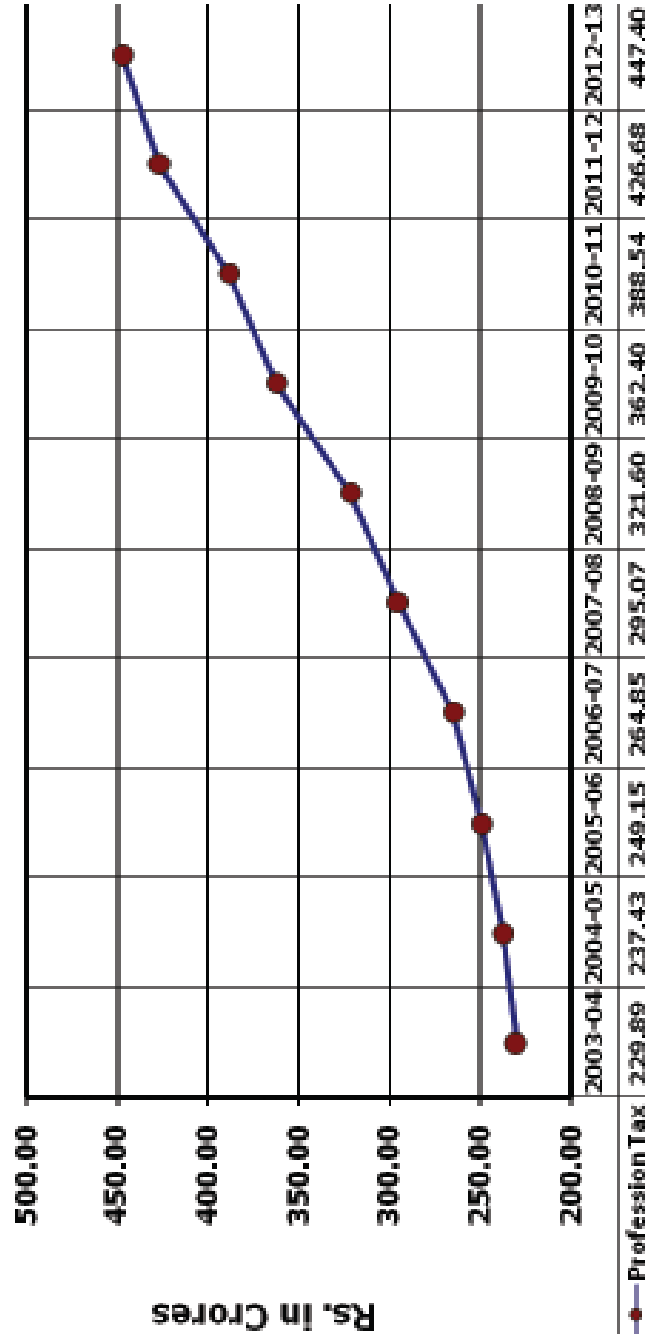




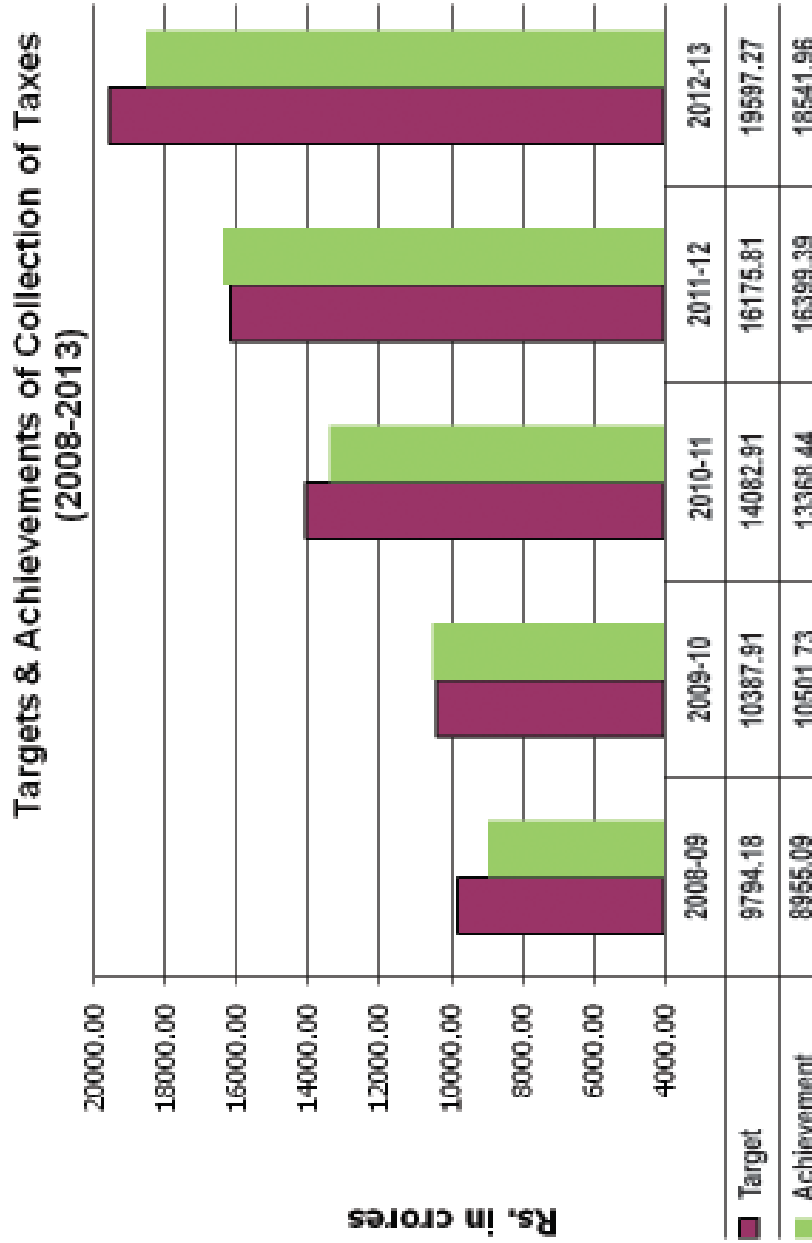
Year



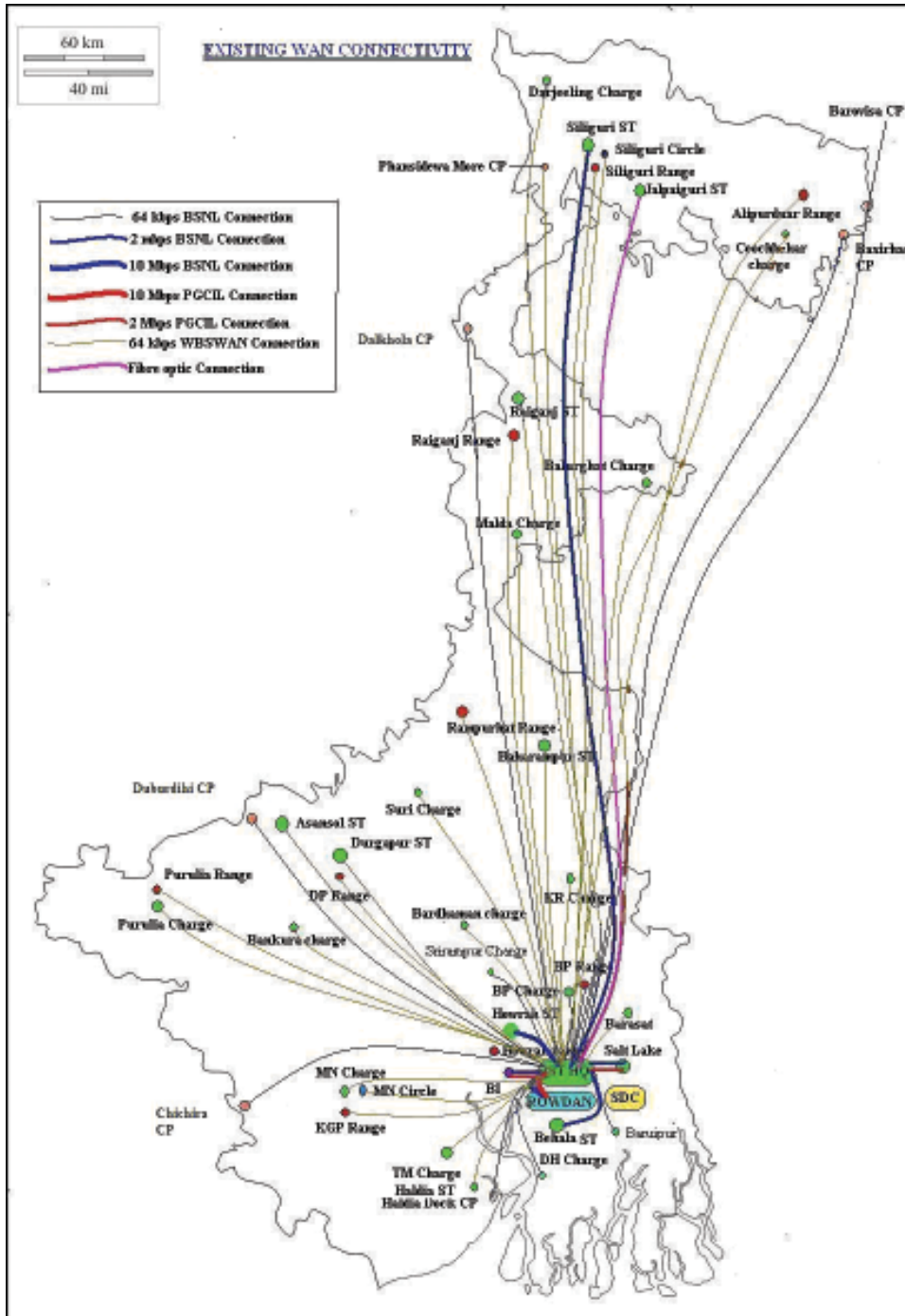
Directorate of Profession Tax, West Bengal  
Growth of Profession Tax  
(2003-2013)



Year



Figures have been taken from the respective year's Budget Publication 4 of Finance Deptt., GoWB and include VAT, CST and WBST only. Achievement figure for FY 2012-2013 is the DTA figure for the year.



**E-mail addresses of the key officials of  
Commercial Taxes Directorate, Govt. of West Bengal**

Sl no	Designation	e-mail address
1	Commissioner, Commercial Taxes	cct.ctax@nic.in
2	Special Commissioner 1, Commercial Taxes	splcct1.ctd-wb@nic.in
3	Special Commissioner 2, Commercial Taxes	splcct2.ctd-wb@nic.in
4	Additional Commissioner, PRO	pro.ctax@nic.in
5	Additional Commissioner, ISD	addlisd.ctax@nic.in
6	Special Officer, Bureau of Investigation	so-bi.ctd-wb@nic.in
7	Additional Commissioner, Law Section	addl-law.ctd-wb@nic.in
8	Additional Commissioner, Central Audit Unit	addl-cau.ctd-wb@nic.in
9	Additional Commissioner, Corporate Division	addl-cd.ctd-wb@nic.in
10	Additional Commissioner, Verification Cell	addl-vc.ctd-wb@nic.in
11	Additional Commissioner, Collection Cell	addl-cc.ctd-wb@nic.in
12	Additional Commissioner, Central Section	addl-cs.ctd-wb@nic.in
13	Additional Commissioner, Preventive Wing, Central Section	addlcs_prev@wb.gov.in
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15	Additional Commissioner, Special Cell	addl-sc.ctd-wb@nic.in
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19	Additional Commissioner, Building & Infrastructure	addl-infra.ctd-wb@nic.in
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21	Additional Commissioner, Internal Audit Wing	addl-iaw.ctd-wb@nic.in
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27	Additional Commissioner, 24-Parganas Circle	addl-24circle.ctd-wb@nic.in
28	Additional Commissioner, Behala Circle	addl-blcircle.ctd-wb@nic.in
29	Additional Commissioner, Howrah Circle	addl-hwcircle.ctd-wb@nic.in
30	Additional Commissioner, Bally Circle	addl-bycircle.ctd-wb@nic.in
31	Additional Commissioner, Siliguri Circle	addl-sg@wb.gov.in
32	Additional Commissioner, Jalpaiguri Circle	addl-jp@wb.gov.in
33	Additional Commissioner, Raiganj Circle	addl-rg@wb.gov.in

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35	Additional Commissioner, Asansol Circle	addl-as@wb.gov.in
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37	Additional Commissioner, Medinipur Circle	addl-mn@wb.gov.in
38	Additional Commissioner, Taxation Tribunal	wbttsr_ctax@wb.gov.in
39	Senior Joint Commissioner, Dharmatala Circle, Admin	sjc-dhadm.ctd-wb@nic.in
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41	Senior Joint Commissioner, Burabazar Circle, Admin	sjc-buadm.ctd-wb@nic.in
42	Senior Joint Commissioner, Burabazar Circle, Appeal	sjc-buappeal.ctd-wb@nic.in
43	Senior Joint Commissioner, Chowringhee Circle, Admin	sjc-chadm.ctd-wb@nic.in
44	Senior Joint Commissioner, Chowringhee Circle, Appeal	sjc-chappeal.ctd-wb@nic.in
45	Senior Joint Commissioner, Kolkata South Circle, Admin	sjc-ksadm.ctd-wb@nic.in
46	Senior Joint Commissioner, Kolkata South Circle, Appeal	sjc-ksappeal.ctd-wb@nic.in
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51	Senior Joint Commissioner, Behala Circle, Admin	sjc-bladm.ctd-wb@nic.in
52	Senior Joint Commissioner, Behala Circle, Appeal	sjc-blappeal.ctd-wb@nic.in
53	Senior Joint Commissioner, Howrah Circle, Admin	sjc-hwadm.ctd-wb@nic.in
54	Senior Joint Commissioner, Howrah Circle, Appeal	sjc-hwappeal.ctd-wb@nic.in
55	Senior Joint Commissioner, Bally Circle, Admin	sjc-byadm.ctd-wb@nic.in
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60	Senior Joint Commissioner, Jalpaiguri Circle, Appeal	sjc-jpappl@wb.gov.in
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62	Senior Joint Commissioner, Raigunj Circle, Appeal	sjc-rgappl@wb.gov.in
63	Senior Joint Commissioner, Asansol Circle, Admin	sjc-asadm@wb.gov.in
64	Senior Joint Commissioner, Asansol Circle, Appeal	sjc-asappl@wb.gov.in
65	Senior Joint Commissioner, Durgapur Circle, Admin	sjc-dpadm@wb.gov.in
66	Senior Joint Commissioner, Durgapur Circle, Appeal	sjc-appl@wb.gov.in
67	Senior Joint Commissioner, Siliguri Circle, Admin	sjc-sgadm@wb.gov.in
68	Senior Joint Commissioner, Siliguri Circle, Appeal	sjc-sgappl@wb.gov.in
69	Senior Joint Commissioner, Medinipur Circle, Admin	sjc-mnadm@wb.gov.in

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70	Senior Joint Commissioner, Medinipur Circle, Appeal	sjc-mnappl@wb.gov.in
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72	Senior Joint Commissioner, Central Section(Preventive)	sjc-csprv.ctd-wb@nic.in
73	Senior Joint Commissioner, Central Section (Investigation)	sjc-csinv.ctd-wb@nic.in
74	Senior Joint Commissioner, ISD	sjc-isd.ctd-wb@nic.in
75	Senior Joint Commissioner, Central Audit Unit	sjc-cau.ctd-wb@nic.in
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82	Helpdesk	cthelpdesk-wb@nic.in
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84	Profession Tax Query	query.ptax.wb@gmail.com

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