

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

Addendum to Trade Circular No. 11/2011 dtd. 01.08.2011

Dated 10.08.2011

Re : Compulsory payment of security under rule 195A of the WB VAT Rules, 2005 to be made by a dealer who desires to be registered voluntarily u/s. 24(1)(b) of the WB VAT Act, 2003.

In Trade Circular No. 11/2011 dated 01.08.2011, it was clearly mentioned that for introduction of the system of demanding security in all cases of voluntarily registration, a new rule 195A had been inserted to WBVAT Rules, 2005 with effect from 1.8.2011. It was also mentioned in salient feature no. (g) there that assignment of registration number and issue of certificate of registration should be made only upon payment of compulsory minimum security of Rs.10,000/- (maximum of Rs.25,000/-).

A dealer may file his application for registration either under rule 5 i.e. manually or under rule 5A i.e. electronically. Question of payment of security before assignment of registration number and before issue of certificate of registration number therefore becomes must in both cases.

It has subsequently been decided after issue of Trade Circular No. 11/2011 that filing of application manually and issue of certificate of registration manually would not be exceptional at the present moment but would continue as usual simultaneously with electronic system upto 31.08.2011 to allow the dealers to be familiar and to get accustomed with this newly introduced system.

It has further been decided in this connection that as a time being measure a dealer willing to get registered voluntarily u/s. 24(1)(b) of the Act shall not have to pay the amount of security before assignment of Registration Number and before issue of certificate of registration. Instead he shall have to submit an undertaking in the following format, in addition to his application for registration and shall have to act according to that undertaking.

FORMAT OF UNDERTAKING

“I undertake to deposit the security amount as fixed by the authority within 3 working days from the date of grant of registration to me failing which the registration number issued to me will be inoperative. After payment of security amount I shall submit the copy of challan to the registering authority within seven days from the date of payment and enter the details in the website.”

If any dealer who has been assigned a registration number and has been issued certificate of registration fails to comply with the undertaking given by him along with his application for registration, the registration number and the certificate of registration would automatically be declared inoperative.

All concerned are requested to bring the contents of this circular to the notice of the dealers.

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

Memo No.435(500)CT/PRO

10.08.2011

3C/PRO/2008

Copy forwarded for information and necessary action :-

- 1) The Principal Secretary, Finance (Revenue) Department, Government of West Bengal.
- 2) Spl. Commissioner, Sales Tax, W.B./Addl. Commissioner, Sales Tax, W.B.
- 3) Spl. Officer, Bureau of Investigation.
- 4) Sr. Joint Commissioner, Sales Tax, (H.Q.).
- 5) Sr. Joint Commissioner, Sales Tax,..... Circle/Range/Central Section.
- 6) Jt. Commissioner, Sales Tax.....Circle/Charge.
- 7) Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.
- 9) Website HYPERLINK <http://www.wbcomtax.gov.in>.

for Commissioner,
Sales Tax, W.B.