

**GOVERNMENT OF WEST BENGAL**  
**OFFICE OF THE COMMISSIONER, COMMERCIAL TAXES**  
**14, BELIAGHATA ROAD, KOLKATA – 700 015.**

**ADDENDUM TO TRADE CIRCULAR No. 14 /2010    Date: 1<sup>st</sup>. December 2010**

Reg : Online issue of Way Bills.

Some supplements are made herewith to the Trade Circular No. 14/2010 dated 26.11.2010.

The system of online generation of Way Bill in dematerialized form has been introduced with effect from 01/12/2010. It has now been decided that dematerialized Way bills can be generated by all dealers except the dealers under the following categories:-

- a. Dealers who are not required to submit electronic Returns;
- b. Dealers who have been deselected for the purpose so far;
- c. Dealers who have obtained registrations under the W.B. Value Added Tax Act, 2003 after 31/03/2010.

The dealers under the above categories will continue to receive Way Bills from respective assessing officers on manual application.

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

(H.K. Dwivedi)  
Commissioner,  
Commercial Taxes, W.B.

Memo No. 717 -CT(500)/ PRO  
3C/PRO/2008

Date: 1<sup>st</sup> December, 2010

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) .....Special Commissioner, Commercial Taxes, W.B./  
Additional Commissioner, Commercial Taxes, W.B
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Commercial Taxes, (HQ)
- 5) Sr. Joint Commissioner, Commercial Taxes, .....Circle/Range/Central Section/.....
- 6) Joint Commissioner, Commercial Taxes .....Circle/Charge
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.....
- 9) Website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in)

For Commissioner,  
Commercial Taxes, West Bengal.