

**Government of West Bengal
Office of the Commissioner, Commercial Taxes
14, Beliaghata Road, Kol - 15**

Addendum to Circular No. 670 dated 13.09.12.

CIRCULAR

This is issued in continuation of this office Circular No. 670 dated 13.09.12. The Original Circular dealt with restoration of Certificate of Registration the application for which is made after expiry of 6 months from the date of its cancellation.

Where a certificate of registration of a registered dealer is cancelled and application for its restoration is made by the registered dealer beyond six months from the date of cancellation, approval of Commissioner in accordance with the provisions of section 29(4) of the West Bengal Value Added Tax Act, 2003 is a must. Modalities were spelt out in the Circular No. 670 dated 13.09.2012 . But two more points are required to be added to make entire process a full proof one. These are to be read as point (v) and (vi) which are noted below:-

(v) In a case where the dealer's net tax credit is greater than the output tax, a brief explanation/reason for it should be given.

(vi) A print copy of the mismatch statement should be placed in the file, and comment of the Charge Officer about un-reconciled mismatch, if any, should be stated.

Till the registration certificate is restored, the dealer's status is of an un-registered dealer and legally he is liable to furnish return manually with his assessing officer under rule 34. As such, all pending returns must be received manually along with the challan evidencing payment of tax, interest and late fee by the respective assessing officers.

After the approval has been given by the Commissioner and certificate of registration is restored, the dealer gets back his status of being a registered dealer with retrospective effect, and thereafter he shall have to furnish all the pending returns electronically within a very short time since under rule 34A all registered dealers are selected to furnish return electronically. The assessing officers will intimate in every case to the dealer to follow this practice. This way we shall be able to capture all the relevant information in our database for any future reference and use. In such case software should be so developed that the dealers shall not have to pay any additional late fee for returns of those periods which had once been submitted manually before submission of the petition for restoration to the appropriate authority.

The concerned Group/Assessing officer should keep an eye on the dealer to check that he uploads all the pending returns electronically and that there is no variation in it with the one submitted earlier by him manually.

Sd/- 18.04.2013
(B. KUMAR)
Commissioner,
Commercial Taxes
West Bengal

Memo No. 365CT/PRO
3C/PRO/2012

Dated :18.04.2013

Copy forwarded for information and necessary action to :-

- 1) The Principal Secretary, Finance (Revenue) Department, 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.

For Commissioner,
Sales Tax, W.B.