

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700 015**

**First addendum to Trade Circular No. : 05/2012
dtd. 12.04.2012 & No. 02/2012 dtd. 04.01.2012**

Dated 10.07.2012

**Reg : Submission of revised statement against sale purchase mismatch in VAT return and
issuance of pending central forms (C and F forms) after the expiry of the date of
submission of revised CST return.**

In terms of the Trade Circular No. 5 dated 12.04.2012 it has been decided that for all the cases where the dealer has already revised his original return, or where the time limit for filing of revised return is over, dealer can submit online revised statement, only once for each quarter w.e.f. Q E 30.06.2010. The cut off date for filing of revised statement quarterwise for the period 2010-11 was 30.06.2012.

To allow the dealers to avail of this facility, the last date for online filing of revised statement and generation of Forms for the period 2010-11 is extended upto 31.07.2012 as the last opportunity for such purpose.

Similar facility for submitting revised statements is also extended for the financial year 2011-12. The last date for filing of revised statements for 2011-12 is fixed as 31.12.2012.

Needless to say that revised statement can be submitted only ONCE. Hence all the dealers are requested to be extra-cautious while filing revised statement, as once it has been filed there will be no option left for reconciling the mismatches and especially for procuring pending Central Forms on the basis of some other information.

In view of the above the time limit for procuring central forms by uploading the annexures E/F rectifying the old annexures as per Trade Circular No. 02/2012 dated 04.01.2012 is further extended upto 31.07.2012.

It is reiterated that no further extension of time will be allowed for this purpose.

(Binod Kumar)
Commissioner,
Commercial Taxes, W.B.

Memo No. 452(225)CT/PRO
3C/PRO/2008

Dated:10.07.2012

Copy forwarded for information and necessary action to :

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

for Commissioner,
Sales Tax, W.B.