

GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA -15

**Addendum to Trade Circular No. 14/2013 dtd.05.12.2013**

Dated: 26.03.2014

*Sub: Change in procedure of filing Appeal/Revision/Review petition under the WBVAT Act, 2003 and the CST Act, 1956*

Trade Circular No.14/2013 dtd. 05.12.2013 was issued laying down the procedure on how a dealer, registered under the WBVAT Act, 2003 and the CST Act, 1956 having jurisdiction of Corporate Division, would file electronically his petition of appeal or revision or review. As a part of ongoing computerization process in phases, electronic filing of appeal/ revision/ review petition was put in place and in the first phase the system was made available to the dealers of Corporate Division only.

Since its introduction in December, 2013, dealers of Corporate Division are availing it smoothly. It is now decided that it should be extended to Circles. Hence in the second phase this electronic filing system is extended to the dealers registered under the WBVAT Act, 2003 and the CST Act, 1956 within the administrative jurisdiction of Kolkata (South) Circle and the dealers will follow the same procedure as laid down in Trade Circular No. 14/2013 dtd. 05.12.2013.

This will come into force with immediate effect.

Sd/- 26.03.2014  
(Binod Kumar)  
Commissioner,  
Commercial Taxes, WB

Memo. No. 269 CT/PRO  
3C/PRO/2012

Date: 26.03.2014

Copy forwarded to Addl. CCT/ ISD for information and for uploading it in the official website of the Directorate for information of all concerned.

Sd/- 26.03.2014  
(K.C.Chowdhury)  
Addl. CCT/WB