

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

TRADE CIRCULAR

No. 01/2009

Date: 27.01.2009

Addendum to Trade Circular No. 04/2008 dated 29.12.2008

Reg. : Procedure for online submission of application for and delivery of the statutory forms (C/F/H/EI/EII) under the Central Sales Tax Act, 1956 at the place of business of the dealer.

The new system of online application for CST related Declaration Forms/Certificates has been introduced with effect from 01.01.2009 in respect of selected dealers of Corporate Division. In the system, the selected dealers of the Division have started applying for forms online and receiving delivery thereof at their respective places of business through courier on proper receipt. This system will further be extended in the case of selected dealers of the Charges under Burrabazar Circle, Dharmatola Circle, Chowringhee Circle and Kolkata (South) Circle from 01-02-2009.

To streamline the issue further, the following measures are reiterated/suggested :-

- (1) A selected dealer is to apply for Forms only quarter-wise in respect of all Forms. However he has to apply month-wise in respect of certificate in Form 'F'.
- (2) The selected dealer has to apply chronologically pertaining to successive quarters/months. The application for earlier quarter should be filed before the later quarter.
- (3) No further application in Form 2B can be made so long as the utilization statement in Form 2A is not submitted in respect of the Forms received on the earlier occasion.
- (4) While at present online applications are allowed in respect of any quarter/month starting with 01-04-2004, no online application will be allowed from 01-06-2009 in respect of periods prior to 01-12-2007. Dealers may strictly follow the date-line for their own benefits.
- (5) The system now makes available applicant – dealer's return profile and application details as furnished in Form 2B before the issuing authority of the Central Form Issue Section and the authority may

consider the above and other details, if necessary, at the time of disposal of the application.

- (6) So long as adequate numbers of workstations are not provided at the Corporate Division/Charges, the Central Form Issue Section would intimate the CD/Charges of the particulars of Forms issued to each dealer for office records and necessary action.
 - (7) A selected dealer required to apply for CST related Forms/ Certificates, is to pay a lump sum amount of Rs. 500/- only on challan as fee and submit a receipted copy of the challan at the Central Form Issue Section at 10, Madan Street, Kolkata- 700072. A deposit account in respect of the dealer is maintained for the purpose.
-
- (1) Lists of selected dealers in respect of Corporate Division and 26 Charges located at Beliaghata complex have been sent to the Corporate Division/ Charges. The Division/ Charges may also intimate the dealers as and when possible.
 - (2) The lists of selected dealers of Corporate Division and the 26 Charges have also been displayed in the Directorate's website www.wbcomtax.gov.in.
 - (3) All concerned are requested to bring the contents of this circular to the notice of the dealers.

(H.K. Dwivedi)
Commissioner, Sales Tax,
West Bengal