

**GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA-700015**

TRADE CIRCULAR NO. 04/2016

DATED: 04.04.2016

**Subject: Sale-Purchase Mismatch**

It is observed that sale purchase mismatch is occurring in a good number of cases only due to wrong filing of Annexures to the returns and mere clerical mistakes. Required caution is not being taken by the filers while entering the TIN Numbers or figures related to transactions while filling the returns including Annexures. This is resulting in generation of a number of unwarranted mismatches and consequential harassment of the dealers as well the Directorate that could have been avoided.

From 01/04/2015, sub-section 4A to section 22 of the West Bengal Value Added Tax Act, 2003, has been introduced, according to which a purchaser can claim ITC only to such extent that is admitted by the seller. Hence legal notices are to be sent to such purchasers who have claimed ITC more than corresponding tax on sale declared by the sellers.

To avoid undue hardship and legal proceedings, dealers may rectify errors in returns by submitting revised returns within six months from the statutory last date for submission of the original return for the respective quarter. Once the period for submission of revised return is over, dealers are not allowed to revise it.

Notices under the aforesaid section may be issued centrally to the purchasers and subsequent proceedings may be initiated by the respective assessing authorities. Therefore, dealers should consult the quarterwise sale-purchase mismatch list for each quarter available in "Dealer Profile" of the Directorate's website and revise the returns, if necessary, within the statutory period.

Sd/- 04/04/2016  
(Binod Kumar)  
Commissioner,  
Sales Tax, West Bengal

Memo. No. 292CT/PRO  
3C/PRO/2015

Date: 04.04.2016

Copy forwarded for information to the Senior Joint Commissioner, Commercial Taxes, Information Systems Division, for information and for uploading it on the official as well as internal website of the Directorate for information of all concerned.

Sd/- 04/04/2016  
(Adesh Kumar)  
Addl.CCT & PRO