

GOVERNMENT OF WEST BENGAL
OFFICE OF THE COMMISSIONER, COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA – 700 015.

TRADE CIRCULAR No. 1/2011

Date: 12th. January, 2011

Req.: Generation of 'C' & 'F' Forms

Trade Circular No. 7 /2010 dated 22nd. June, 2010 on the new scheme for issuance of 'C' and 'F' Forms may be referred to.

In the new scheme, facility of generation of dematerialized 'C' and 'F' Forms under the CST Act has been provided to registered dealers from 01/07/2010 in place of physical Forms issued from the offices of the Directorate either on electronic application or on manual paper application. Through the new system, the dealer himself generates and prints the Forms after filing his CST and VAT Returns.

Large number of dealers have so far generated the Forms against their inter-State purchases and/ or stock transfers.

Under the Central Sales Tax (Registration and Turnover) Rules, 1957, time period is prescribed for furnishing the declarations or the certificates to the prescribed authority.

Therefore, the dealers who have not yet generated the 'C' and 'F' Forms for the quarter ending 30/06/2010, are advised to generate such Forms urgently and, if necessary, to file revised return for the quarter before generation of Forms. They may please note that the **time of filing of revised return** for this quarter **expires on 31st. January, 2011.**

It may please be noted that furnishing of incorrect information in the Return would certainly result in the generation of faulty 'C' and 'F' Forms.

The dealers are therefore advised to generate the Forms for the quarter ending 30/06/2010 and also for any other subsequent quarter only when the information furnished in the Returns is correct and complete. In case of any error, they should immediately file revised Return for the concerned quarter and then generate correct 'C' and 'F' Forms. **Revised Return(s) cannot be filed once the 'C' & 'F' Forms have been generated.**

The above instructions may please be followed properly to avoid future complications.

This may be brought to the notice of all concerned.

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