

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

Trade Circular No. 03/2011, dated 07.02.2011

Sub: Condition under which the last day of furnishing return under the WBST Act, 1994 and under the corresponding CST Act, 1956 is extended upto the next working day.

It has been a subject matter of clarification for long time past as to whether a return required to be furnished, under the WBST Act,1994(in short Act'94) and under the corresponding CST Act,1956(in short Act'56), within a particular day of a month on which the office is closed, if furnished on the next working day, will be held to have been furnished within the prescribed period.

The matter has been examined in details with reference to the Bengal General Clauses Act,1899 and to the General Clauses Act,1897. There is no dispute that section 10 of the General Clauses Act,1897 applies to Act'56 and section 12 of the Bengal General Clauses Act,1899 applies to the Act'94. These sections under relevant Acts are same in words, spirit and action. The settled position of law therefore becomes that where any act or proceeding is directed or allowed to be done or taken in any Court or Office on a certain day or within a prescribed period, then if the Court or Office is closed on that day or on the last day of the prescribed period, the act or proceeding shall be considered as done or taken if it is done or taken on the next day afterwards on which the Court or Office is open.

Under the backdrop of such settled legal position, it is clarified that the act of furnishing return under the Act'94 and under the Act'56 is an act under the Bengal General Clauses Act,1899 and under the General Clauses Act,1897 respectively. Therefore, where the last day of furnishing manual return or paper copy of return, as the case may be, for a particular return period under the Act'94 and under the corresponding Act'56 is a day on which office is closed, a dealer can furnish such return on the day next on which office is open. The return thus furnished shall be considered to have been furnished within the prescribed period

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

Copy forwarded for information and necessary action to:

- 1) **The Principal Secretary, Finance (Revenue) Department, Government of W.B.**
- 2).....Special Commissioner, Sales Tax, W.B/
Additional Commissioner, Sales Tax, W.B.
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Sales Tax,(HQ).
- 5) Sr.Joint Commissioner, Sales Tax,.....Circle/Range/Central
Section/.....
- 6) Joint Commissioner, Sales Tax.....Circle/Charge.
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.....
- 9) Website www.wbcomtax.gov.in.

For Commissioner,
Sales Taxes, West Bengal