

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

TRADE CIRCULAR NO. 03/2012

Dated: 11th. January 2012

Sub: Mismatch of figures of Purchases and Sales

A registered dealer is required to submit Annexure B, Part1 with his quarterly VAT Return showing sum of purchases made by him from registered /unregistered dealers where the gross purchase from a single dealer exceeds Rs. 50,000/- during the quarter. Similarly in Annexure B, Part2, he indicates his total sales to individual dealers where his total sales to each individual dealer exceeds Rs. 50,000/- during that quarter.

2. The Directorate's IT system highlights large number of cases where the figures of purchases as indicated by purchasing-dealers in a quarter do not agree with the figures of sales indicated by the corresponding selling-dealers in their respective Returns. It has been found on investigation that such mismatch cases are usually indicative of gross irregularities, attempts to evade taxes and claims for inadmissible amounts of Input Tax Credit.

3. As the extent of such mismatches is quite substantial, the Directorate is going to introduce a system-blockage in the facility of filing e>Returns in the case of the purchasing and selling dealers who are covered in the mismatch list. The blockage system will be introduced from the QE 31/03/2012 and dealers who will find their names in the mismatched list for the QE 31/12/2011 will not be able to file their respective VAT Returns for the QE 31/03/2012.

4. The unmatched cases for the quarter ending 30/09/2011 are now displayed in the website : www.wbcomtax.gov.in for information of the purchasing/selling dealer under the link "Check Your Status". Through the link a purchasing dealer will be able to see the figures of purchases as disclosed by him in the Annexure B Part1 and the sales as disclosed by the corresponding seller in his Annexure B, Part2. Similarly a selling dealer will be able to see his figures of sales along with the figures of purchases as disclosed by the corresponding purchasing dealer. The extent of mismatch between purchase-sale figures will also be highlighted. To avoid a very long statement, the present list may contain only those cases where the amount of difference between purchase and sale figures is above (+/-) Rs. 1 Lakh.

5. A purchasing/ selling dealer, who will find such disparity in a status report for the QE September, 2011 is now advised to approach the Joint Commissioner of his Charge with necessary papers etc. for reconciling the difference/ with justification of his figures. The Joint Commissioner will refer the case to the respective assessing officer.

6. The assessing officer will check the papers and will ask the concerned seller/ purchaser for whom the discrepancy occurred and for whom tax, if any, is found due; to deposit the residual tax and submit copy of challan to him.

7. Where the purchasers/ sellers are unable to reconcile the discrepancy and are not willing to deposit the tax, a thorough investigation would follow.

8. The dealers are therefore advised to be sufficiently careful while filing the Returns including the Annexures of Purchases and Sales so that he or the corresponding seller/ purchaser do not encounter the blockage in filing periodic Returns, to be introduced with effect from 01.04.2012, and all the difficulties related therewith.

H. K. Dwivedi

Commissioner,

Sales Tax, West Bengal.

Memo No 38(225)CT/PRO
3C/PRO/2008

Dated : 11.01.2012

Copy forwarded for information and necessary action to :-

- 1) The Principal Secretary, Finance (Revenue) Department, Government of West Bengal.
- 2) Spl. Commissioner, Sales Tax, W.B./Addl. Commissioner, Sales Tax, W.B.
- 3) Spl. Officer, Bureau of Investigation.
- 4) Sr. Joint Commissioner, Sales Tax, (H.Q.).
- 5) Sr. Joint Commissioner, Sales Tax,..... Circle/Range/Central Section.
- 6) Jt. Commissioner, Sales Tax.....Circle/Charge.
- 7) Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.
- 9) Website HYPERLINK <http://www.wbcomtax.gov.in>.

for Commissioner,
Sales Tax, W.B.