

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

Trade Circular No. 04/2011, dated 03.03.2011

Sub: Manual issue of way bills (Form 50) in certain cases and manner of reporting loss of way bill generated in Form 50A.

In addition to the Trade Circular No. 14 of 2010 dated 26.11.2010 and its addenda dated 31.01.2011 and dated 14.2.2011, it is further informed that the old system of issue of way bill in Form 50 will be extended to registered dealers for the following purposes also :

- i) for bringing back the whole or part of sold goods from places outside West Bengal in cases of sale return;
- ii) for bringing back the capital goods (machinery etc.) by dealers who are works contractors after completion of works executed by them at places outside West Bengal;
- iii) for bringing back goods from places outside West Bengal, once sent for the purpose of exhibition there; and
- iv) for importing goods from places outside West Bengal consequent upon purchase u/s. 3(b) of the C.S.T. Act, 1956 from dealer of West Bengal, i.e. when a registered dealer is importing goods from places outside West Bengal after purchasing such goods from a registered dealer of West Bengal by way of transfer of title to the goods in the course of inter-State movement.

It is also informed that dealers who have generated way bills in Form 50A (Part I, Part II or both) and have lost any of them, should inform the appropriate authority according to the provisions of the rule 115 read with rule 110B of the WB VAT Rules, 2005. Part I and Part II of the way bill (Form 50A) shall have to be generated afresh to import the said goods for which Form 50A was generated earlier and was lost prior to entering the goods into the State of West Bengal.

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

Memo No. 151(500)CT/PRO
3C/PRO/2008

Dated: 03.03.2011

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