

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

**Trade Circular No. 8 /2010**

**Date: 28<sup>th</sup> July-2010**

**Sub. : Relaxation in the new scheme for issuance of 'C' and 'F' Forms.**

Directorate of Commercial Taxes has introduced de-materialized 'C' and 'F' Forms under CST Act'56 with effect 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. Rule 4B was inserted to CST [WB] Rules '1958 in this connection vide notification no.939-F.T., dated 21.06.2010. Trade Circular no.7/2010 was issued on 22.06.2010 laying down the procedures of how to collect the required 'C' and 'F' forms at the dealer's desktops after he has furnished the VAT and CST returns. Hence, the system requires that the dealer shall have to furnish CST return first and this filing of return will serve the purpose of his requisition for required forms.

But another class of registered dealers is there who require declaration forms in Form 'C' before filing of return under CST Act'56. Those dealers deal exclusively in Biri leaves and they are to deliver Form 'C' to the Forest Department of different states before lifting of the consignments of Biri leaves, allotted to them, from the Forest Depots just after payment of consideration money either in full or in part. Those dealers have since been given a separate treatment where they have been issued Form 'C' manually and they are kept outside the purview of selection of CCT/WB.

On and from 01.07.2010, those dealers are required to be treated separately in the same manner as was done earlier.

It is therefore decided that the registered dealers, dealing in Biri leaves are again deselected particularly from online issue of CST related **'C' Forms with immediate effect. They will receive 'C' Forms manually as usual. To make the system viable and operative, they will submit returns electronically as required under the law. While submitting returns under CST Act'56, they will fill in Serial no. 14 of the return form '1' i.e. "goods purchased within the meaning of section 3 of the CST Act'56 and for which form 'C' is required " as 0.00(Zero) and shall keep the annexure 'E' blank.**

Dealers, dealing in Biri leaves and registered under the Act'56, will please follow the guidelines noted above and Officers of the Directorate will see to it. They will issue 'C' Form physically after being satisfied that the necessary conditions for issue of Forms in Form 'C' are fulfilled. Dealers may also be advised by the Officers if they approach to them in this matter

**(H.K. Dwivedi)  
Commissioner,  
Commercial Taxes,  
West Bengal**

**Memo No. 469 (500)CT/PRO**  
**3C/PRO/2008**

**Date: 28.7.2010**

**Copy forwarded for information and necessary action to:**

- 1) the Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Commercial Taxes, W.B./  
Additional Commissioner, Commercial Taxes, W.B
- 3) the Special Officer, Bureau of Investigation.
- 4) the Sr. Joint Commissioner, Commercial Taxes, (HQ)
- 5) Sr. Joint Commissioner, Commercial Taxes, .....Circle/Range/Central  
Section/.....
- 6) Joint Commissioner, Commercial Taxes .....Circle/Charge
- 7) the Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) N.I.C., 14, Beliaghata Road, Kolkata – 15.
- 9) Trade Bodies.....

for Commissioner of  
Commercial Taxes, W.B

