

GOVERNMENT OF WEST BENGAL
OFFICE OF THE COMMISSIONER, COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA – 7000015

Trade Circular No 10/2014
Dated 11 .07.2014

Sub: *Module of assessed dues under the WBVAT Act, 2003*
available now in Dealer's Profile

Assessed due is one the most important aspect in revenue administration. From the stage of initiation of a case under VAT Act, dealers have to go through a lot of processes till the final disposal of that case. In this process dealers have to pay tax, interest, late fees through challans in the course of assessment, and also in appeals in various stages. In some cases dealers receive refund amount. As the directorate has been undergoing complete computerization process, a lot of these data regarding payments made by the dealers are necessary to be updated in our database.

Sometimes dealers have also complaint of recovery steps being initiated against them despite pending appeals or payments made by them.

In order to bridge the gap in electronic data, it is felt necessary to update it. Dealers are requested to file their information regarding payments made and pending appeals, if any.

Under such backdrop, an “**Assessed Dues’ Module**” has been developed and given as a link in “**Dealers’ Profile**” for the purpose of updation by the dealers. Subsequent to updations by the dealer, it would be verified by the assessing officers and confirmed.

The detailed procedure to be followed by a dealer is laid down below:-

- Every dealer for the purpose of updating his “Assessed Dues” shall log on in the “Dealers’ Profile” of Directorate’s website **www.wbcomtax.gov.in** using user ID and password allotted to him.
- Dealer has to submit necessary information online selecting a particular financial year starting from 2008-2009 as may be applicable. Dealer will get a print out of an acknowledgment slip for such updation of information for each year given in the module.
- After transmitting the data electronically, dealer will send a photo copy of the acknowledgment slip, self attested photocopies of the necessary payment challans in connection with the updation of assessed dues, by hand / courier/ by speed post / registered post to his assessing authority on after 31.07.2014.
- A User manual is provided in the website **www.wbcomtax.gov.in** for the dealers for their ready reference regarding the procedure.

This new procedure shall be deemed to have come into force from 15th July, 2014. Dealers are requested to submit the self signed photo copies of challans along with the acknowledge receipt to the respective assessing authority on or after 15th July, 2014.

(Binod Kumar)
Commissioner, Sales Tax
West Bengal

Memo No. 603 CT/PRO
11.07.2014

Date:

3C/PRO/2012

Copy forwarded to Addl.CCT/ISD for information with the request for uploading it in the Directorate's website for information of all concerned.

K.C.Chowdhury
Spl.CCT/WB