

GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES,  
14, BELIAGHATA ROAD, KOLKATA-15

**Trade Circular No. 11/2014**

**Date: 09.07.2014**

***Sub: Extension of date for filing of Form 16 for the year 2014-15 by registered dealers under the WBVAT Act, 2003***

In Trade Circular no. 10/2013 issued on 01.06.2013 it was clarified in paragraph 11 that furnishing of proof of payment of the yearly fixed amount within 29<sup>th</sup> day of June every year by CVN dealers would amount to filing of Form 16 for that year. They are also not required to file return separately for that year.

In Trade Circular No. 13/2013 issued on 21.08.2013 it was again clarified that for the reselling registered dealers, other than CVN dealers, date of filing Form 16 had expired on 29.06.2013. However, any such dealer who wanted to opt for payment of lumpsum amount of tax for 2013-14, was allowed time for making that lumpsum payment up to 30.09.2013. Only works contractors under composition scheme were allowed further time up to 31.10.2013, subject to approval of Senior Joint Commissioner of the respective Circles.

No Trade Circular is issued in the current year 2014-15 in connection with filing of Form 16 applicable for the registered reselling as well as for works contractor dealers. Electronic filing of Form 16, which is to be filed mandatorily by registered dealers opting to pay tax at compounded rate u/s 16 or u/s 18, was, therefore, continued up to 29.06.2014.

Individual dealers and trade bodies are now representing that large number of intending dealers of the districts were unable to file Form 16 within the stipulated date i.e., 29.06.2014 either for failure of BSNL network or for some other reasons. Date of filing of Form 16 is proposed to be extended further so that these dealers may be able to file the same within the extended date.

Considering the problems faced by the intending dealers, it is decided that date of electronic filing of Form 16 is extended up to 31.08.2014. Dealers are requested to file Form 16 positively within 31.08.2014. It is to be reiterated here that the print-out of the Form 16 filed on-line must be furnished before the concerned authority on or before 31.08.14. If any dealer becomes liable to pay late fee for late filing of return on account of filing of his Form 16 after 31.07.14, he shall have to pay it in accordance with law. Further extension of date shall not be made.

This may be brought to notice of all concerned.

Sd/09.07.2014  
(Binod Kumar)  
Commissioner,  
Sales Tax, West Bengal.

Memo No. 580 CT/PRO  
3C/PRO/2012

Date: 09.07.2014

Copy forwarded to Addl.CCT/ISD for information and for uploading it in the official website of the Directorate for information of all concerned.

Sd/09.07.2014  
(K.C.Chowdhury)  
Spl.CCT/WB