

**TRADE CIRCULAR NO. 13/2009**

Dated: 14.12.2009

Sub: Assessment of tax under sub-section (2) of section 9 of Central Sales Tax Act, 1956 read with section 46 of the West Bengal Value Added Tax Act, 2003.

In terms of Rule 12(7) of the CST (Registration & Turnover) Rules, 1957 the dealers are required to furnish declaration in form C or F or certificate in form E-I or E-II to the assessing authority within 3 months from the end of the period to which the declaration or the certificate relates or within such further time as may be allowed by the assessing authority. It is seen that in many cases, the dealers are not furnishing such declaration or certificate within the stipulated time. This has resulted in initiating assessment cases for every year. Ultimately when the matter reaches the appellate or revisional stage, most of such dealers produce the declaration or certificate and the claims are naturally being allowed in such forums.

In order to overcome this problem, it is hereby ordered that the assessing officer for the purpose of assessment under the CST Act, '56 for the period 2007 – 08 should ensure if all these documents have been furnished before them or not and if those are not furnished by the dealers, a letter may be sent to the dealers giving them not more than 21 days' time to either furnish the residual forms or to produce challans showing payment of tax on the differential amounts along with interest in which case the assessment may not be proceeded with and if initiated, will be dropped forthwith. Such notices must be sent by the assessing officers latest by 31.01.2010.

However, this guideline is not applicable to the following cases :

1. Cases where Tax under CST Act, '56 has not been paid monthly but Quarterly.
2. Cases where sales are shown to have been made u/s. 8(6) or 5(3) of the CST Act, '56.
2. Cases where central sales or stock transfer to outside states were disallowed to any dealer in earlier years on the ground that such central sales or stock transfer were either fictitious or not supported by necessary transport documents.
3. Cases where there are certain adverse findings by Central Section, Bureau of Investigation, VAT Audit, Verification Cell or any other authority relating to a particular dealer in regard to tax liability under the WB VAT Act, or CST Act.
4. Cases where refund under VAT Act has been claimed by a dealer.
5. Cases where a dealer has claimed refund of CST in return after adjustment of ITC.

(H. K. DWIVEDI)  
Commissioner, Commercial Taxes, W.B.

**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) Trade Bodies.....
- 9) website “www.wbcomtax.gov.in”

for Commissioner,  
Commercial Taxes,W.B