

**GOVERNMENT OF WEST BENGAL**  
**DIRECTORATE OF COMMERCIAL TAXES**  
**14, BELIAGHATA ROAD, KOLKATA-700015**

**Trade Circular No. 14/2013**

**Date: 05.12.2013**

**Sub: *Change in procedure of filing of Appeal/Revision/Review petition for dealers registered under the WBVAT Act, '03 and CST Act, '56 within the jurisdiction of Corporate Division.***

As part of the ongoing computerization process, a change has been brought about in the procedure to submit appeal applications under section 84 or revision under section 86 or review under section 88 of the WBVAT Act, 2003 and section 9(2) under the CST Act, 1956 for dealers registered under the WBVAT Act, 2003 and CST Act, 1956 within the jurisdiction of Corporate Division. The new procedure is described as under –

***Digitisation and Uploading of appeal/revision/review application –***

Dealers of Corporate Division willing to file appeal/revision or review application to the Appellate authority or Revisional authority, as the case may be, shall submit the following documents to the officials of **Appeal Application Uploading Centre at room no. 314 at the Information Systems Division (ISD), second building, 3rd floor, at 'Sales Tax building', 14, Beliaghata Road, Kolkata – 15:**

1. Application in form 68/ 4VA duly signed by the dealer;
2. Challan showing payment of application fee;
3. Copy of demand notice;
4. Copy of assessment or other order that is being contested;
5. Grounds of Appeal duly signed.

The dealer or his/her representative may submit scanned soft copies of the documents in signed compact disc (CD) as listed above at the uploading center for faster processing. Otherwise, the hard copies of documents produced by them would be scanned and uploaded by the officials present at the uploading centre. The uploading center may be deemed as the receiving counter and the signed hardcopies of documents, noted above, are to be submitted at the uploading center only. It is not necessary to submit them at any other counter.

A system generated acknowledgement will be handed over to the dealer or to his/ her representative. Please note that the proper format of the application form as specified under the 'schedules and forms' section of the CTD official website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in) should be submitted. The new procedure comes into force with immediate effect.

(Binod Kumar)  
Commissioner,  
Commercial Taxes, W.B.

Memo No.1095 CT/PRO

Date: 05/12/13

Copy to :

- 1) Special Commissioner 1
- 2) Special Commissioner 2
- 3) Additional CCT in charge of Corporate Division
- 4) Public Relation Officer
- 5) Official websites (www.wbcomtax.gov.in)
- 6) Bar Associations

Additional CCT/PRO