

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

TRADE CIRCULAR NO-17/2011

Date : 19.12.2011

Reg.: Deemed assessment u/s. 47A of the WBVAT Act, 2003 read with rule 60A of WBVAT Rules, 2005.

In serial 14 of Trade Circular No. 14/2011 dated 24.10.2011 it was made clear that separate declarations prescribed under rule 60A, one under VAT Act and one under CST Act are required to be submitted by all eligible dealers to their assessing authorities containing all details and enclosing all enclosures electronically within 31.12.2011. Lists of eligible dealers who are *prima-facie* found eligible are displayed in the *website* of Directorate and this list is prepared just to facilitate the dealers as well as the officers of the Directorate to know primarily who are likely to be eligible for deemed assessment u/s. 47A. But this list is not at all final and conclusive one. To remove all sorts of doubts and confusion which have cropped up after publication of the list, it is again made clear that this list neither makes any dealer listed in the list, eligible for deemed assessment nor declares any dealer in-eligible for that. Dealers in every case have to take stock of their turnover, nature of sales, payment of taxes etc. on their own and to decide whether they are eligible for deemed assessment or not.

Further more I like to add that in case any dealer whose name is listed in the list of *prima-facie* eligible dealers, finds that to become eligible for deemed assessment he must have to collect further declaration forms or certificates for failure of which shall have to pay some more amount as tax and interest or finds that he is liable to pay some more amount as late fee, he shall accordingly pay that amount and he shall submit the declaration along with all enclosures as required under rule 60A of WBVAT Rules, 2005.

In all such cases assessing officers will also verify the matter from the copies of returns submitted by the dealers and if necessary will inform the dealers to do the needful in accordance with law.

H.K.Dwivedi
Commissioner,
Sales Tax, West Bengal.

Memo No. 726(500)CT/PRO
3C/PRO/2008

Dated : 19.12.2011

Copy forwarded for information and necessary action to :-

- 1) The Principal Secretary, Finance (Revenue) Department, Government of West Bengal.
- 2) Spl. Commissioner, Sales Tax, W.B./Addl. Commissioner, Sales Tax, W.B.
- 3) Spl. Officer, Bureau of Investigation.
- 4) Sr. Joint Commissioner, Sales Tax, (H.Q.).
- 5) Sr. Joint Commissioner, Sales Tax,..... Circle/Range/Central Section.
- 6) Jt. Commissioner, Sales Tax.....Circle/Charge.
- 7) Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Trade Bodies.
- 9) Website HYPERLINK <http://www.wbcomtax.gov.in>.

for Commissioner,
Sales Tax, W.B.