

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

TRADE CIRCULAR No. 3 /2009

Date:12<sup>th</sup> June, 2009

**Reg.: Fixation of limits for issue of Way Bills in 2009-10 in respect of applicants for online issue of Forms.**

The system of online application for Way Bills in Form 50 has been introduced in respect of selected dealers whose names and registration numbers are displayed in the Directorate's website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in).

For the purpose of issue of Way Bills against online application during 2009-10 the following may be observed:-

1. The upper limit of eligibility of the number of Way Bills during 2009-10 has been fixed at 120% of the actual receipt of Way Bills by the applicant dealer during 2008-09.
2. A dealer may apply online at most 8(eight) times for issue of Way Bills during 2009-10.
3. A dealer will not be permitted to apply for more than 50% of the yearly entitled number in one occasion.
4. The dealer has to submit utilisation statement in respect of at least 50% of the Way Bills issued to him on the previous occasion, before he can apply for fresh issue of Way Bills.

At the time of application, the applicant - dealer's total eligibility of Way Bills would be displayed in the system to assist the dealer to submit the application accordingly.

There may be cases where the dealer's actual requirement of Way Bills in 2009-10 would be more than the eligible number. In such cases, the applicant-dealers would approach the following authorities with a written application requesting enhancement of the eligible number, adducing sufficient reasons for the same.

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| a. Dealers of Corporate Division  | : Additional Commissioner, Commercial Taxes , Corporate Divn., 14, Beliaghata Road, Kolkata-15. |
| b. Dealers of Kolkata (North) Circle  | Additional Commissioner, Commercial Taxes , in-Charge of the Circle, Salt Lake.                 |
| c. Dealers of 24 Parganas Circle  | Additional Commissioner, Commercial Taxes , in-Charge of the Circle, Salt lake                  |
| d. Dealers of Behala Circle   | Additional Commissioner, Commercial Taxes , in-Charge of the Circle, Behala                     |
| e. Dealers of Howrah & Bally Circles  | Additional Commissioner, Commercial Taxes , in-Charge of the Circle, Howrah                     |
| f. Dealers of Burrabazar, Chowringhee, Dharamtola & Kolkata (South) Circles | Sr. Joint Commissioner, Commissioner, Commercial Taxes (HQ), 14, Beliaghata Road, Kolkata-15.   |

The authorities as mentioned above will consider the application and make enhancement of the eligible number after consultation with the Charge Officers, where necessary. At the day end the Sr. Joint Commissioner (HQ) will submit the particulars of such enhancement made by him, before the Commissioner, Commercial Taxes, W.B. for his information.

All concerned are requested to bring the contents of this circular to the notice of the dealers.

**(H.K. Dwivedi)**  
**Commissioner, Sales Tax,**  
**West Bengal**

**Memo No 437(500)CT/PRO**  
**3C/PRO/2008**

**Date:12<sup>th</sup> June , 2009**

**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.
- 3) Additional Commissioner, Commercial Taxes, W.B
- 4) Special Officer, Bureau of Investigation.
- 5) Sr. Joint Commissioner, Commercial Taxes, (HQ).
- 6) Sr. Joint Commissioner, Commercial Taxes, .....Circle/Range/Central  
Section/.....
- 7) Joint Commissioner, Commercial Taxes .....Circle/Charge
- 8) Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 9) Trade Bodies.....

for Commissioner,  
Commercial Taxes, W.B.