

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

**TRADE CIRCULAR No. 6 /2009**

**Date: July 31, 2009.**

*Sub : Change in the structure of late fee.*

In terms of Notification No. 1136-FT dated 29.7.2009, changes have been brought in under Rule 40 and Rule 41 of the W.B. VAT Rules, 2005. Manner and time of payment of net tax and interest payable, if any, under sub-section (1) and sub-section (3) of section 33 and payment of late fee before furnishing quarterly returns and monthly returns are dealt in within these Rules. In the Trade Circular No. 3 of 2008 it was clearly spelt out that for the return period commencing from 1.4.2008 the calculation of late fee would be Rs. 2000/- for the first English calendar month or part thereof and @ Rs. 500/- for every subsequent English calendar month or part thereof of delay.

Dealers registered under the Act are now filing returns physically and also electronically who are selected for filing for that purpose. The new changes, brought in in the structure of late fee will be applicable for both categories of dealers for the return periods commencing from 1.4.2009 in the following manner :

a) Where the amount of net tax according to such return exceeds rupees ten thousand, a late fee of Rs. 2000/- would be payable for the first English calendar month or part thereof and @ Rs. 500/- for every subsequent English calendar month or part thereof of delay.

b) Where no amount of tax is payable or where the amount of net tax according to such return does not exceed Rs. 10,000/-, a late of Rs. 500/- would be payable for the first English Calendar month or part thereof and @ Rs. 200/- for every subsequent English calendar month or part thereof of delay.

Attention of all registered dealers, registered under the Act is drawn to this important change in the provision which is effective from 1.4.2009 onwards.

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

July 31, 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./  
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