

Government of West Bengal
 Directorate of Commercial Taxes
 14, Beliaghata Road
 Kolkata 700 015

Trade Circular No: 03/2013

Date: 13/02/2013

Sub: Detailed Procedure to be followed for submission of data to the
 “Sale Purchase Mismatch Reconciliation” Application

In concurrence with the Trade Circular No 19 dated 26-12-2012, the “Sale Purchase Mismatch Reconciliation” Application has been made available in the official website of the Directorate. The dealer should visit the “Check Your Status” link under Dealer’s Profile. In the new window opened there is a link namely “[Purchase Sale mismatch Reconciliation Login](#)”. On clicking the link another window will open where the dealer is needed to enter his user id and password to access the Mismatch Reconciliation application.

A list of mismatches from seller’s end is available in the application in the following format:

Purchaser's TIN	Purchaser's Trade Name (as per CTD database)	Sale amount shown during the year	Tax on sale	Purchase claimed by purchaser during the year	Tax on purchase as shown by the purchaser	Sale amount shown less by seller	Tax amount shown less by seller	Correct TIN of purchaser (if the TIN needs correction)	Sale amount finally admitted by seller for the year	Tax on sale finally admitted by seller	Additional tax paid for reconciliation of mismatch (if any)	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Data corresponding to column numbers (1) to (8) are auto populated on mismatch analysis from annexures to returns filed by dealers. Dealers must feed data in col. No. 10 and 11 and also to col. No 9, 12 and 13 whenever applicable. Here only those mismatch cases are available where the seller has shown less amount of sales during the year (as shown by him in Annexure B Part II of all returns in the year) compared to corresponding purchases claimed by the purchasers (in their Annexure B Part I of all returns of in the year) for the year and the aggregate tax on sales is less than aggregate ITC claimed.

The list includes cases including those where the seller has filed blank Annexure B Part II or has not filed any return or has not included one or more sale in Annexure B Part II.

It is to be noted that for reconciliation of the mismatches, if a selling dealer detects that any sale has not been incorporated in his earlier submitted return(s), he should pay the due tax with interest before submitting the mismatch reconciliation statement and show the additional tax with interest paid in column 12. Such tax should not be adjusted against any excess ITC that has already been carried forward to the next year.

A dealer can submit reconciliation data in part and save by submitting it, later he can add or edit any data and submit till the last date of submission and take print out of acknowledgement after each submission. After expiry of submission period, no data can be added, submitted or edited.

The dealers whose RCs have been cancelled and cannot now access online Dealer's Profile shall submit the mismatch statement manually or through email in the format given in this circular to their respective assessing authorities.

We would urge upon the selling dealers to file their acceptance or denials in the mismatch module as soon as possible. Non response from the selling dealers would have the presumptive value of suppression by the selling dealer.

However, on the request of the dealers, the module will be available to selling dealers for another two weeks, i.e. up to 28/02/2013. The module for the purchasing dealers' will also be available from 18/02/13 till 28/02/13. For smooth functioning of the modules mismatch for 2010-11 only will be available till 28/02/13. Mismatch for 11-12 will be available for reconciliation after 28/02/13. The purchasing dealers should mention the current address and telephone numbers of their counterparts (selling dealers) in the remarks column.

(Binod Kumar)
Commissioner,
Sales Tax, West Bengal

Memo No. 125 CT/PRO
3C/PRO/2012

Dated: .13/02/2013....

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) Website HYPERLINK <http://www.wbcomtax.gov.in>

for Commissioner,
Commercial Taxes, W.B.