



CHAMBER OF TEXTILE TRADE & INDUSTRY

160, JAMUNALAL BAJAJ STREET, (1st FLOOR), KOLKATA - 700 007

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Circular No C-3/2014-2015/02

Date 04-04-2014

To
All Members

Re. State Finance Bill 2014-15 on Value Added Tax(VAT)

In the State Finance Bill 2014-15, certain changes have been made in the VAT Rules, which are stated bellow for your information.

Thanking you.

Yours faithfully
For Chamber of Textile Trade & Industry

Mahendra Jain
Hony. Secretary

VAT RULES -2014-15

- 1 VAT registration is simplified and automatic registration has been introduced upon filling of online application. The provision of requirement of proof of submission of Sale Invoice of minimum of Rs.50000 for VAT registration has been abolished. For VAT registration and/or amendment in Certificate of Registration please refer Trade circular no 04/2014 dated 14/03/2014.(Annexure-A).
- 2 Benefit of pre-assessment refund has been extended to all Dealers having accumulated input tax credit on account of inter-state sales.
- 3 Input Tax credit has also been allowed on old plant & machinery being used for manufacturing process.
- 4 For large tax payer units, single nodal officer has been engaged for compliance of all statutory obligations with regard to VAT, Sales Tax, CST, Profession Tax and Entry Tax.
- 5 The pre-verification visit of the Sales Tax Officials to the Dealers place before grant of pre-assessment refund has been abolished.
- 6 Henceforth no Sales Tax official posted at the charge office shall visit any registered dealer without a written instruction from the concerned Charge Officer showing the reason for visit. In this regard Trade Circular No 5/2014 dated 28/03/2014 may be referred to. (Annexure-B)
- 7 Six (6) Zones have been formed under the unit of Bureau of Investigation, vide Order no 171 dated 25/03/2014 which is in operation from 1st April, 2014.

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA -15

Annexure-A

Trade Circular No. 04/2014

Dated: 14/03/14

Sub: Change in procedure of submission of application for and amendment of certificate of registration by dealers registered under the WBVAT Act, 2003.

As part of ongoing computerization process, a change has been brought about in the procedure of filing application for amendment in the certificate of registration by a dealer registered under the WBVAT Act, 2003. Instead of the existing manual process, he shall have to make his application compulsorily to his assessing authority electronically. However, for amendment cases that are not available in the list of amendments enumerated in the "e-Amendment of Registration" application, dealers shall apply before the respective assessing authority following the existing manual procedure.

P.T.O.

The new procedure to be followed by every dealer is laid down below:

- Dealer intending to apply for amendment in his RC will log on in the Directorate's website www.wbcomtax.gov.in using his user ID and password allotted to him. No manual application shall be entertained.
- He has to submit his amendment application online in the Form as may be applicable in his case following the instruction given therein. He will get a print out of an acknowledgment slip for such submission.
- After transmitting the data electronically, he will send a duly signed print-out of the application along with a photo copy of the acknowledgment slip, self-attested photocopies of the necessary supporting documents in connection with the amendment and original RC issued to him prior to the introduction of e-generation of R.C, by hand including courier/ by speed post or registered post to his assessing authority within ten working days from the date of making application electronically. Assessing authority will take care of the court fee matter separately.
- If his assessing authority is satisfied that the application is in order, he shall, within forty five days from the date of receipt of the print-out of the application, amend the RC of the dealer and will inform the applicant dealer the fate of his application through e-mail. The dealer can take print-out of the dematerialized amended RC from the dealer's profile in the website.

This new procedure shall come into force with immediate effect. Any application filed for amendment of RC manually prior to this date must be disposed of within 31.03.2014. All manual applications, found not disposed as on 31.03.2014, shall be deemed to have been rejected or non-applied at all. Those dealers are to make fresh applications using online module.

Annexure-B

Trade Circular No. 5/2014

Dated: 28.03.2014

Sub : Creation of Vigilance Wing under the Directorate

This is for information of all concerned that a Vigilance Wing has been created under this Directorate. The Wing will be headed by Sri SajalBarui, Additional Commissioner, as Nodal Officer. The objective of the Wing is to address any complaint against any public servant of the Directorate and to maintain integrity in public services ensuring just and fair exercise of administrative powers vested in various authorities therein.

The Officials of the Directorate are also assigned duties involving visits at dealers' places of business for examination of accounts, records, stock of goods etc and while all concerned are expected to cooperate in the performance of official duties, in case of any complaint in such matter the same may also be sent to this Wing without however any obstruction in discharge of such official duties.

The Wing will also look into allegations involving tax evasion and misuse of requirements of different Acts being administered by this Directorate.

Complaints and allegations may be sent to the e-mail id : vigilance.ctd-wb@nic.in.

It is pertinent to mention that complaints must be objective and founded on documentary evidences. In case the complainant desires his identity not to be disclosed, he should state so specifically in the e-mail.

[Binod Kumar]
Commissioner,
Commercial Taxes, West Bengal