



Trade Circular No: 03/2014

Date: 18/02/2014

Sub: Procedure to be followed for submission of data to the “Sale Purchase Mismatch Application” for 2011-12

In concurrence with the Trade Circular No 18/2012 dated 30.11.2012, Trade Circular No 19 dated 26-12-2012 and Trade Circular No: 03/2013 dated 13/02/2013, the “Sale Purchase Mismatch Reconciliation” Application for accounting year 2011-12 has been made available in the official website of the Directorate. The dealer should visit the Dealer’s Profile link under the “Check Your Status” link available at home page and open the Dealer Profile Page by using user id and password.

In the Dealer Profile page, there is a link namely “[Sale Purchase Mismatch\(As per Seller's Records \[When you are Seller\]\)](#)  ” and “[Sale Purchase Mismatch\(As per Purchaser's Records \[When you are Purchaser\]\)](#)  ”. When clicked, respective online reconciliation Statement will open.

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, 11 and 13 and also in col. No 9 and 12 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 where the aggregate tax on sales is less than aggregate ITC claimed.

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), or if a purchasing dealer detects that he has availed ITC more than admissible 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. If any payment is shown in Col 12 of the Statement, details of such payment must be shown in the table provided below the online Statement. Such tax should not be adjusted against any excess ITC that has already been carried forward to the next year.

In case any purchaser confirms his purchase he should show the details of cheques with bank name [in short] in the popped up field.

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 (along with a soft copy thereof) 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 lead to presumption of suppression of sale by the selling dealer.

The application for online mismatch reconciliation Statement shall remain available till 31-03-2014.

Format for submission of reconciliation Statement from Purchaser’s end:

Serial No	TIN of the seller (Col. 1)	Seller's Trade Name (as per CTD database) (Col. 2)	Purchase Amount Shown by the purchaser during the year 2011-2012 (Col. 3)	Tax on Purchase shown by the purchaser (ITC) during the year 2011-2012 (Col. 4)	Sale shown in return by Seller during the year 2011-2012 (Col. 5)	Tax amount shown by Seller during the year 2011-2012 (Col. 6)	Excess of Purchase amount shown by purchaser (Col. 7)	Excess of Tax shown by Purchaser (ITC) (Col. 8)	Correct TIN of Seller if Seller's TIN is wrongly shown in Annexure B Part I (Col. 9)	Purchase Amount Finally admitted by Purchaser during the year 2011-2012 (Col. 10)	Tax amount (ITC) finally admitted by the Purchaser during the year 2011-2012 (Col. 11)	Additional Tax paid for reconciliation of mismatch (if any) (Col. 12)	Remarks (Col. 13)
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Format for submission of reconciliation Statement from Seller's end:

Serial No	Purchaser's TIN (Col. 1)	Purchaser's Trade Name (as per CTD database) (Col. 2)	Sale Amount Shown during the year 2011-2012 (Col. 3)	Tax on Sale (Col. 4)	Purchase claimed by purchaser during the year 2011-2012 (Col. 5)	Tax on Purchase (as shown by purchaser) (Col. 6)	Sale amount shown less by seller (Col. 7)	Tax amount shown less by seller (Col. 8)	Correct TIN of the Purchaser (if the TIN needs rectification) (Col. 9)	Sale amount finally admitted by seller for the year 2011-2012 (Col. 10)	Tax amount (ITC) finally admitted by the Purchaser during the year 2011-2012 (Col. 11)	Additional Tax paid for reconciliation of mismatch (if any) (Col. 12)	Remarks (Col. 13)
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Sd/-18/02/14

B. Kumar
Commissioner
Commercial Taxes, WB

Copy forwarded to Addl.CCT/ISD for information with the request for uploading it in the Directorate's website for information of all concerned.

06/03/2014

Sd/-

K.C.Chowdhury
Addl.CCT/WB