

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

TRADE CIRCULAR NO. 03/2017
DATED: 05.06.2017

Subject: Settlement of arrear tax, interest, late fee and penalty related to Entry Tax

Amendments have been made in the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, by the West Bengal Taxation Laws (Amendment) Act, 2017 (West Ben. Act XXII of 2017), with effect from 2nd June, 2017, for settlement of dispute related to tax, interest, late fee and penalty related to the West Bengal Tax on Entry of Goods Into Local Areas Act, 2012.

Any dealer or importer other than a dealer, can apply for settlement of arrear tax, interest, late fee and penalty in dispute related to the West Bengal Tax on Entry of Goods Into Local Areas Act, 2012, for any period ending on or before the 31st March, 2017, for which-

- (a) an assessment has been made ; or
- (b) an assessment has been initiated ;or
- (c) a notice has been issued intimating the applicant about the non-payment of tax, interest, late fee and penalty.

Application for settlement can be made irrespective of whether any appeal, revision or review is pending.

Procedure of settlement:

1. Application in **Form 1**, in duplicate, along with the computation of arrear tax, interest, late fee and penalty in dispute is to be submitted **on or before 30th June 2017**, to the Senior Joint Commissioner of respective Circle/LTU in case any appeal or revision related to the dispute is pending. In all other case the application is to be filed before the appropriate Assessing Authority of the Charge or Large Taxpayer Unit, as the case may be.
2. Any dealer or importer other than a dealer, having an application pending before the West Bengal Taxation Tribunal, the High Court or the Supreme Court can also opt for this settlement scheme.
3. An application for settlement will cover only one case of appeal or revision or one assessment period, as the case may be. Separate application is to be submitted for each case. The application shall cover the entire dispute of a case and not a part of it.
4. The applicant is required to make payment of 100 % of arrear tax in dispute before submitting the application. No payment is required to be made against arrear interest, late fee or penalty.
5. The payment is to be made online to the Directorate of Commercial Taxes through **GRIPS** using the user type as **SOD**.
6. The dispute will be settled upon payment of 100% of the entry tax in dispute or the actual amount paid in respect of the arrear tax in dispute, whichever is higher. The disputed amount of interest, late fee and penalty shall be waived.

It may also be mentioned here that a dealer is not liable to pay entry tax for any of the periods under settlement, if his turnover of import of specified goods does not exceed rupees 5 lakhs in a return period, subject to a maximum turnover of rupees twenty 20 lakhs in a year.

Sd/- 05/06/2017
(Smaraki Mahapatra)
Commissioner,
Commercial Taxes, W.B

Memo. No. 622CT/PRO
3C/PRO/2015

Date: 05.06.2017

Copy forwarded to the Sr.JCCT/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/- 05/06/2017
(Adesh Kumar)
Addl.CCT & PRO