

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

TRADE CIRCULAR NO. 04/2015

DATED: 11.05.2015

Sub: Introduction of e-service for Cancellation of C & F Forms in bulk for filing Revised Return

Section 32 of the West Bengal Value Added Tax Act, 2003, states that a dealer can submit revised return within 6 (six) months from the last date of filing return, if he finds any error in the original return. However, if dematerialized 'C' or 'F' Forms have been generated by the dealer as per the original return, the facility to submit revised return gets blocked until all the generated 'C' or 'F' Forms are cancelled in bulk.

Till recently, such bulk cancellation of 'C' or 'F' Forms were being done at Information Systems Division of the Directorate after receiving manual applications from willing dealers so that dealers could submit revised return after such cancellation.

In order to further streamline the process and provide the facility of bulk cancellation of already generated 'C' or 'F' Forms to the dealer itself without having to make any application or without having to obtain any approval of the Commercial Tax Directorate's Officers.

A new e-service has been launched. The new service is available under the link "Login for generation/bulk cancellation of dematerialized CST Forms ('C' or 'F' Forms)" under e-Service link of "e-Forms (CST Forms)". So the dealer can log in and select this link and provide period of the original return which they need to revise. Then they can instantly choose to cancel in bulk 'C' and 'F' Forms generated earlier. After filing of the revised return they can re-generate the correct 'C' and 'F' Forms as per the new revised return.

This new e-service shall start with immediate effect.

Sd/-11/05/2015
(Binod Kumar)
Commissioner,
Commercial Taxes, W.B.

Memo. No. 400CT/PRO
3C/PRO/2012

Date: 11.05.2015

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

Sd/-11/05/2015
(Adesh Kumar)
Sr.JCCT & PRO