

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES & PROFESSION TAX
JALASAMPAD BHABAN, SALT LAKE, KOLKATA-700091

ORDER

Dated: 19.11.2014

Subject: e-Registration, e-Enrolment, e-Amendment of Certificates, etc., under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.

In exercise of the power conferred upon me under sub-rule (1) of rule 6A of the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, it is, now, ordered that:

1. An employer who is liable to pay tax shall apply for registration in Form-I electronically only through the web site of the Directorate, namely, *www.wbcomtax.gov.in* (here-in-after referred to as 'the web site') to the prescribed authority. An applicant having place of work within the jurisdiction of different prescribed authorities shall make application electronically for registration separately in respect of his places of work. Any application for registration made electronically in this manner shall be deemed to have been received from the applicant on the date on which the application is successfully submitted through the web site. If the applicant has correctly given all required information in the application which is submitted electronically, the registration number shall be assigned under intimation to the applicant electronically and the applicant shall be eligible to generate the certificate of registration in Form-IA from the web site. A certificate of registration in Form-IA obtainable in this manner shall be deemed to have been granted by the concerned prescribed authority;
2. A person who is liable to pay tax shall apply for enrolment in Form-II electronically only through the web site, along with the proof of payment of tax through GRIPS, to the prescribed authority. Any application for enrolment made electronically in this manner shall be deemed to have been received from the applicant on the date on which the application is successfully submitted through the web site. If the applicant has correctly given all required information in the application which is submitted electronically, the enrolment number shall be assigned under intimation to the applicant electronically and the applicant shall be eligible to generate the certificate of enrolment in Form-IIA from the web site. A certificate of enrolment in Form-IIA obtained in this manner shall be deemed to have been granted by the concerned prescribed authority;
3. A holder of a certificate of registration or certificate of enrolment issued, at any time, in a manner other than the manner as mentioned here-in-before in this order, shall update his registration records or enrolment records, as the case may be, through the web site

in order to obtain an updated certificate, in form-IA or Form-IIA, as the case may be, with twelve digit new certificate number having reference of the old certificate number;

4. Where the holder of a certificate of registration or certificate of enrolment desires the certificate to be amended, he shall submit electronically an application for amendment of the existing certificate of registration or certificate of enrolment, as the case may be, through the web site giving particulars in respect of which he desires amendment. The applicant shall also submit copies of evidences electronically for this purpose. If the applicant has correctly given all required information in the application which is submitted electronically, holder of the certificate shall be informed electronically of the amendment made and shall be eligible to generate the amended certificate in Form- IIA from the web site. An amended certificate obtained in this manner shall be deemed to have been amended by the concerned prescribed authority;
5. The procedure, in details, relating to the manners of registration, enrolment, amendment and updation shall be as per the 'User Manual' & 'FAQ' that will be available in respective module in the web site;
6. As the certificate, obtained in any of the manners mentioned in this order, shall reflect such information provided by the applicant, without verification of any or few or all there-of, such certificate may not be accepted to be an evidence as proof of approval or document of like nature in any suit, prosecution or other legal proceeding(s) in any court of law or before any authority.

Any application, for certificate of registration or certificate of enrolment or amendment of certificate or updation of certificate, made online, through the web site on or after 7th of August, 2014, shall be deemed to have been made in the manner enumerated in this order.

Sd/- 19/11/14
(Binod Kumar)
Commissioner,
Commercial Taxes & Profession Tax, W.B.

Memo. No. 1000 CT/PRO
3C/PRO/2012

Date: 19.11.2014

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


19/11/2014
(Adesh Kumar)
Sr.JCCT & PRO