

GOVERNMENT OF WEST BENGAL
OFFICE OF THE COMMISSIONER, PROFESSION TAX.
14, BELIAGHATA ROAD, KOLKATA - 700 015.

Trade Circular No. 01 / 2011, dated 07 / 02 / 2011

Sub: Condition under which the last day of furnishing return under the WBST on Professions, Trades, Callings and Employments Act, 1979 is extended upto the next working day.

It has been a subject matter of clarification for long time past as to whether a return required to be furnished, under the WBST on Professions, Trades, Callings and Employments Act, 1979 (in short Act'79), within a particular day of a month on which the office is closed, if furnished on the next working day, will be held to have been furnished within the prescribed period.

The matter has been examined in details with reference to the Bengal General Clauses Act,1899. There is no dispute that section 12 of the Bengal General Clauses Act,1899 applies to the Act'79. The settled position of law therefore becomes that where any act or proceeding is directed or allowed to be done or taken in any Court or Office on a certain day or within a prescribed period, then if the Court or Office is closed on that day or on the last day of the prescribed period, the act or proceeding shall be considered as done or taken if it is done or taken on the next day afterwards on which the Court or Office is open.

Under the backdrop of such settled legal position, it is clarified that the act of furnishing return under the Act'79 is an act under the Bengal General Clauses Act,1899 . Therefore, where the last day of furnishing manual return or paper copy of return, as the case may be, for a particular return period under the Act'79 is a day on which office is closed, a dealer can furnish such return on the day next on which office is open. The return thus furnished shall be considered to have been furnished within the prescribed period

(H.K. Dwivedi)
Commissioner, Profession Tax,
West Bengal