

## Summary of Notifications, Circulars from 16<sup>th</sup> July, 2016 to 15<sup>th</sup> August, 2016

### SERVICE TAX

#### 1. Provisional attachment of property under Section 73C of the Finance Act, 1994

In case of *Kunj Power Projects vs. UOI* the assessee's bank accounts were ordered to be attached without giving any opportunity of being heard to them. The Allahabad High Court after a detailed analysis of the legal provisions, observed *inter-alia* that the order directing attachment of the property without waiting for a reply to the show cause notice, and without giving any opportunity and without giving any notice, was in gross violation of Rule 3 of the Rules of 2008 (Provisional Attachment of Property Rules, 2008) read with paragraph 2 (iii) of the *Circular 103/06/2008 dated 1<sup>st</sup> July, 2008 (Instructions regarding provisional attachment of property under section 73C)*. It was mandatory for the authority to issue a notice giving 15 days' time to reply before attaching a property. The High Court further observed that since proceedings under Section 73 of the Act had been initiated and a show cause notice had already been issued to the petitioner, action for attachment could only have been initiated by the Commissioner and should not have been initiated by the Deputy Commissioner.

In this regard, Central Government vide *Circular No. 196/06/2016-SERVICE TAX, Dated: July 27, 2016* has reiterated the safeguard & instructions provided in *Circular 103/06/2008 dated 1<sup>st</sup> July, 2008 (Instructions regarding provisional attachment of property under section 73C)* and requested the Chief Commissioners to also emphasize that non-compliance with legal provisions or administrative instructions will leave officers with no defence in legal proceedings arising out of such non-compliance.

[*Circular No. 196/06/2016-SERVICE TAX, Dated: July 27, 2016*]

### CENTRAL EXCISE

#### 2. New Provision of Revised Returns under Central Excise to be effective from 17<sup>th</sup> August 2016

The Central Government in Budget 2016, inserted a new sub-rule 12(8) & Rule 17(7) in the Central Excise Rules, 2002 which were to be effective from a date to be notified by the Government. They read as follows:

*"8)(a) An assessee, who has filed a return in the form referred to in sub-rule (1) within the date specified under that sub-rule or the second proviso thereto, may submit a revised return by the end of the calendar month in which the original return is filed.*

*(b) An assessee who has filed Annual Return referred to in clause (a) of sub-rule (2) by the due date mentioned in clause (a) of that sub-rule, may submit a revised return within a period of one month from the date of submission of the said Annual Return.*

Rule 17(7):

*(7) An assessee, who has filed a return in the form referred to in sub-rule (3) within the date specified under that sub-rule, may submit a revised return by the end of the calendar month in which the original return is filed.*

Central Government vide *Notification No. 42/2016- Central Excise (N.T.), Dated: August 11, 2016* has notified 17<sup>th</sup> August 2016 as the effective date for these sub-rules.

*[Notification No. 42/2016- Central Excise (N.T.), Dated: August 11, 2016]*

### **3. Simultaneous authentication of invoice by digital as well as manual signatures**

The Central Government vide *Circular No. 1038/26/2016-CX, Dated: July 19, 2016* has clarified that a manufacturer or a service provider who opts to issue invoices authenticated by digital signature may also print a copy of such invoice and sign them manually for the customers who are unable to accept or receive the digitally signed invoices due to lack of Information Technology infrastructure. Thus, such invoices, authenticated by digital signature as well as manual signature, will be valid document to avail CENVAT credit and will be considered to be in conformity with rule 11 of Central Excise Rules, 2002 or Rule 4A, 4B and 4C of the Service Tax Rules, 1994.

*[Circular No. 1038/26/2016-CX, Dated: July 19, 2016]*

### **4. Excise Duty on Jewellery: Accepted Recommendations of Sub-Committee of the High Level Committee.**

Central Government vide *Circular No. 1021/9/2016-CX dated 21.03.2016* constituted a Sub-Committee of the High Level Committee (HLC) to interact with Trade & Industry and look into the issues related to compliance procedures for the excise duty on articles of jewellery which submitted its report on 23.06.2016. Accordingly, *Notification No.'s 26/2016-Central Excise to 29/2016-Central Excise; No.'s 33/2016-Central Excise (N.T.) to 40/2016-Central Excise (N.T.); and Circular No. 1040/28/2016-CX to No. 1045/33/2016-CX* have been issued to give effect to such accepted recommendations.

Following have been provided vide aforesaid notifications & circulars:

- a) excise duty of 1% without input and capital goods tax credit or 12.5 % with credit to apply to articles of jewellery, parts of articles of jewellery, made of platinum, gold and silver;
- b) to levy duty on handicrafts falling under heading 7113 of the Central Excise Tariff Act, 1985.
- c) excise duty on jewellery payable at first sale invoice value
- d) in case the invoice does not show excise duty separately, the value for VAT will be treated as cum duty value [value + excise duty];
- e) when a retail customer brings jewellery [other than in form of gold or any precious metal] to a jeweller which is converted into new jewellery or precious stones are mounted on the jewellery by the jeweller or a job worker of such jeweller, excise duty will be payable only on value addition, including cost of additional materials and labour charges charged, subject to the maintenance of certain records;
- f) no excise duty will be payable on the sale of traded goods;
- g) records maintained for State VAT and other private records, showing details of inputs, stocks, manufactured goods, sold/exported goods, etc. to be accepted for excise purposes. Stock details to be maintained on weight and carat basis;
- h) an optional scheme may be prescribed for jewellers who are not able to maintain separate physical stocks and / or records of manufactured and traded goods. For availing the optional scheme, a principal manufacturer of jewellery shall maintain separate stocks on weight and/or carat basis separately for Silver studded jewellery, Gold or platinum jewellery studded with diamonds and other gold or platinum jewellery.
- i) Repairs and alterations, which do not change the identity, character and use of the goods and do not result in a new item is not “manufacturing” and will not attract excise duty
- j) movement of jewellery, which does not involve sale, for example, movement of jewellery, to be shown as samples, branch transfers not involving sale, for display in exhibition, for hallmarking, and for approval before sale, may not be liable to excise duty. No transit checks by excise officers;
- k) Articles of Jewellery (Collection of Duty) Rules, 2016 prescribed which, *inter-alia* provide for date of duty, assessment, manner of payment including an optional

scheme for payment of Excise duty, stock position, job-work, dead stock, removal of semi-manufactured jewellery etc.

- l) the quarterly return (ER.8) will also apply to the manufacturers or principal manufacturers of parts of articles of jewellery, falling under heading 7113.
- m) the date of submission of quarterly returns for quarter ending on 31<sup>st</sup> March, 2016, and quarter ending on 30<sup>th</sup> June, 2016, will be the 10<sup>th</sup> August, 2016
- n) a principal manufacturer of articles of jewellery or parts of articles of jewellery or both will be treated as manufacturer for the purposes of the CENVAT Credit Rules, 2004.
- o) a person engaged in the manufacture of articles of jewellery or parts of articles of jewellery or both, falling under chapter heading 7113 may get himself registered by 31<sup>st</sup> day of July, 2016;
- p) Exemption from taking Central Excise Registration upto Rs. 10 crores.
- q) no requirement to submit any ground plan of the premises for taking Excise registration
- r) no registration by a manufacturer or principal manufacturer or a jeweller, who exports 100% of articles of jewellery manufactured by him or got manufactured by him on job work basis subject to specified conditions.
- s) Exemption from filing of annual return.
- t) no excise audit will be carried out, for the first two years, for units whose duty payment (cash plus credit) is less than Rs. 1 crore, [that is turnover of manufactured goods less than Rs. 100 crore.] Guidelines for Excise Audit prescribed.
- u) no visit, search and seizure at job workers premises
- v) no visit to premises of the principal manufacturer [jeweller], except on the basis of specific intelligence and with the approval of Commissioner or equivalent rank officer.
- w) summons to be issued only with the approval of Commissioner;

In addition to the above recommendation, the Government has also decided the following to increase for manufacturers of articles of jewellery or parts of articles of jewellery or both:

- i) the SSI Eligibility limit from Rs. 12 Crore to Rs. 15 Crore;

- ii) the SSI Exemption limit from Rs. 6 Crore to Rs. 10 Crore in a financial year and Rs. 85 lakh for the Month of March, 2016;
- iii) Computation of Eligibility and Exemption limits for SSI exemption is to be done individually for each manufacturer or principal manufacturer.
- iv) value of articles of jewellery exported [except those exported to Bhutan] and value of traded articles of jewellery [on which appropriate excise duty, including nil duty, has already been paid] will not be counted for computing SSI limit.

For more details please visit [www.cbec.gov.in](http://www.cbec.gov.in).

*[Notification No.'s 26/2016-Central Excise to 29/2016-Central Excise; No.'s 33/2016-Central Excise (N.T.) to 40/2016-Central Excise (N.T.); and Circular No. 1040/28/2016-CX to No. 1045/33/2016-CX all dated July 26, 2016]*

## CUSTOMS

### 5. **Merger of two facilitation programmes viz. Accredited Client Programme (ACP) and Authorized Economic Operator (AEO) programme – Revised AEO prog.**

Central Government vide *Circular No. 33/2016-CUSTOMS, Dated: July 22, 2016* has decided to merge the two facilitation schemes namely ACP and AEO into a combined three-tier AEO programme. This would enhance the scope of these programmes and will provide further benefits to the entities who have demonstrated strong internal control system and willingness to comply with the laws administered by the Central Board of Excise and Customs. The prominent features of the new programme are as follows:

- i. Inclusion of Direct Port Delivery of imports to ensure just-in-time inventory management by manufacturers – clearance from wharf to warehouse;
- ii. Inclusion of Direct Port Entry for factory stuffed containers meant for export by AEOs;
- iii. Special focus on small and medium scale entities – any entity handling 25 import or export documents annually can become part of this programme;
- iv. Provision of Deferred Payment of duties – delinking duty payment and Customs clearance;
- v. Mutual Recognition Agreements with other Customs Administrations;
- vi. Faster disbursal of drawback amount;
- vii. Fast tracking of refunds and adjudications;
- viii. Extension of facilitation to exports in addition to imports;
- ix. Self-certified copies of FTA / PTA origin related or any other certificates required for clearance would be accepted;
- x. Request based on-site inspection /examination;
- xi. Paperless declarations with no supporting documents;
- xii. Recognition by Partner Government Agencies and other Stakeholders as part of this programme.

All the entities already certified under AEO Programme will now be accorded the status of AEO-T2 or AEO-LO, as the case may be, and will be entitled to benefits subject to their adherence to prescribed standards and guidelines.

Further, the entities already accorded the ACP status will be granted one time opportunity for transition to the AEO status and they are required to submit their applications within 90 days. Till s decision on their application is taken, they would be granted provisional status of AEO-T1.

*[Circular No. 33/2016-CUSTOMS, Dated: July 22, 2016]*

## **6. Removal of mandatory warehousing requirements for EOUs, STPIs, EHTPs etc.**

*Notification 52/2003-Customs dated 31.03.2003* exempts specified goods when imported for use in EOUs, STPIs, EHTPs etc. from payment of Customs duties, subject to various conditions stated therein. The notification provides for warehousing of imported goods, to be used for manufacture of goods or other operations as well as their ex-bonding under certain circumstances. The Units, therefore, obtain a license as a warehouse under Section 58 of the Customs Act, 1962 and permission under Section 65 of the Act, as a manufacture-in-bond facility.

As the goods procured by EOUs, STPIs, EHTPs etc. are exempt from duties of customs the application of warehousing provisions to these units adds to their compliance requirements without adding to either improved monitoring by the dept. or providing any additional facilitation to them.

In this regard, recognizing the potential role of these units in the Make in India initiative and as a measure of improving the ease of doing business, Central Government vide *Circular No. 35/2016-CUSTOMS, Dated: July 29, 2016* has decided to withdraw the requirement of complying with the warehousing provisions by these units. As a result, with effect from 13<sup>th</sup> August, 2016, these units will stand delicensed as warehouses under Customs Act, 1962 and will continue to adhere to the provisions of *Notification 52/2003-Customs dated 31.3.2003*, FTP, HBP and other applicable notifications. *Notification No. 44/2016-Customs, Dated: July 29, 2016* has been issued to this effect.

Further w.e.f 13<sup>th</sup> August 2016, the EOUs, STPIs, EHTPs etc. will not be required to maintain the warehoused goods register (warehousing bond register) but would be required to maintain records of receipts, storage, processing and removal of goods, imported by the units in digital form as per the prescribed guidelines.

Requirement of sending re-warehousing certificates has also been dispensed w.e.f 13<sup>th</sup> August 2016 and a new procedure is prescribed for the same. Similarly, the procedure of bond to bond movement for inter-unit transfer of inputs, capital goods

and manufactured goods has been done away with and a new procedure has been prescribed for such inter-unit transfers.

*[Circular No. 35/2016-CUSTOMS, Dated: July 29, 2016]*

**7. Procedure for exports through Foreign Post Offices using e-commerce platform under MEIS Scheme of [FTP 2015-20](#) prescribed**

Exports of goods through foreign post office using e-commerce is permitted through the Foreign Post Offices at Delhi, Mumbai & Chennai. These exports of eligible categories of goods are entitled for rewards under MEIS. If the value of exports using e-commerce platform is more than Rs 25,000 per consignment, then MEIS reward would be restricted to an FOB value of Rs.25,000 (Rs. Twenty five thousand only).

In this regard, Central Government vide *Circular No. 36/2016-Customs, Dated: July 29, 2016* has prescribed the procedure for export of goods sold through e-commerce from FPOs at Chennai, Delhi and Mumbai.

Any exporter holding a valid Import-Export Code will be permitted to export goods sold through e-commerce through the specified FPOs and will also be required to file a Postal Bill of Export (PBE) in duplicate in the prescribed format along with declaration for claiming of benefit under MEIS. A PBE will also contain prescribed specific details of the e-commerce transaction. A maximum of 10 shipments can be effected using a single Postal Bill of Export. An exporter will also be required to attach the invoice(s) with the PBE. Filing of the label or declaration as prescribed by the Postal Department also requires to be complied with.

The process of presentation and processing of PBE, speedy clearances etc. also needs to be adhered too as prescribed. All other extant norms for processing of shipping bills, such as for amendments etc. will also apply to the postal bill of exports.

*[Circular No. 36/2016-Customs, Dated: July 29, 2016]*

## **VAT**

### **ANDHRA PRADESH**

**8. Procuring of materials/ inputs by Contractor engaged in construction of infrastructure projects for Government**

Due to loss of substantial tax revenue on account of construction materials being purchased inter-State and not intra-State by works contractor engaged in construction activity as exhibited below:

<b>Works Contractor purchases goods from the dealers</b>	<b>Within</b>	<b>Outside</b>
Tax Liability on Total Purchases	VAT @ 14.5%.	2% CST against 'C'-Form
Composition Scheme opted	5% tax on Total Turnover	5% on Total Turnover
Tax burden on the works contractor	19.5%	7%

All the Government Departments and Government Bodies *vide* Order No. G.O.MS. No. 347 dated: 27<sup>th</sup> July, 2016 has been directed to insist on purchase of goods by the Contractors/Concessionaires engaged in the construction of infrastructure projects including those in PPP mode from the dealers within the State to the extent they are available in the required quantity, desired quality and the price excluding tax is competitive, by incorporating suitable provisions in the contract agreements.

***[Order No. G.O.MS. No. 347 Dated: 27<sup>th</sup> July, 2016]***

## **BIHAR**

- 9. E-Commerce Company registered in Patliputra circle, Patna needs to declare details of any consignment of imported goods above Rs. 10,000/- in FORM D-IXA**

With effect from 10<sup>th</sup> August, 2016, any consignment of goods above Rs. 10,000/- imported into the State of Bihar from any place outside the State of Bihar by e-Commerce company registered in Patliputra circle, Patna, on behalf of a person other than a registered dealer, information for the generation of electronic transaction identification number shall be uploaded in the FORM D-IXA the format of which is prescribed *vide* Notification No. Bikri Kar/Vividh-43/2011-3055 dated 10<sup>th</sup> August, 2016

***[Notification No. Bikri Kar/Vividh-43/2011-3055 Dated 10th August, 2016]***

## **DAMAN AND DIU**

- 10. IDBI, Daman branch authorized for payments of taxes, penalty, interest and any other dues under Daman and Diu VAT**

With effect from 21<sup>st</sup> July, 2016 IDBI Bank, Daman branch has been designated as authorized bank for payments of taxes, penalty, interest and any other dues payable under Daman and Diu Value Added Tax Regulation, 2005.



***[Notification No DMN/VAT-2015/2016-17/89/DCVAT /2016 Dated 21<sup>st</sup> July, 2016]***

## **DELHI**

### **11. Speedy disposal of refund claim**

The Hon'ble High Court in the writ petition W.P.(C) 5250/2016 of M/s New Age Generators observed that processed refunds in the case of an assessee are being issued only once in a week due to certain security checks in the system of the Department. Such restriction is in contravention of Section 38(3) of DVAT Act.

In the light of aforesaid observations, the Commissioner (VAT) *vide* Order No. F.3(378)/Policy/VAT/2016/489-494 dated 21<sup>st</sup> July, 2016, has directed that all refunds of a registered assessee which are processed and found in order should be released in a time bound manner. Further, in case of multiple refunds of the same assessee if are needed to be issued within a week, the prior approval of the concerned zonal officer should be taken by the Ward Incharge. Furthermore, changes in software, the workflow and security checks needs to made in this regard expeditiously.

***[Order No. F.3(378)/Policy/VAT/2016/489-494 dated 21<sup>st</sup> July, 2016]***

## **HIMACHAL PRADESH**

### **12. Sim cards exempted under the Himachal Pradesh Value Added Tax Act, 2005**

With effect from 11<sup>th</sup> August, 2016, in exercise of the powers conferred by Section 10 of the Himachal Pradesh Value Added Tax Act, 2005, the Governor of Himachal Pradesh has exempted Sim cards from Himachal Pradesh Value Added Tax *vide* Notification No. EXN-F(10)-20/2014, dated: 11<sup>th</sup> August, 2016.

***[Notification No. EXN-F(10)-20/2014, dated: 11<sup>th</sup> August, 2016]***

## **KERALA**

### **13. Check list for processing refund applications under Kerala Value Added Tax Act, 2003 has been provided.**

In order to ensure preliminary scrutiny of the application before granting refund by the assessing authority a check list performa has been provided. If the amount of refund is less than Rs. 5 lakhs, refund file along with duly signed Checklist shall be submitted by assessing authority of ordinary circle offices for approval to the Inspecting Assistant Commissioner concerned. Further, in case the refund is Rs. 5 lakhs or more then the District Deputy Commissioner shall approve the refund order. Furthermore, irrespective of the amount of refund, refund files of Special Circle shall be approved by the District Deputy Commissioner. Moreover, copies of all refund

orders in excess of Rs. 1 lakh shall be marked and submitted to Deputy Commissioner (Internal Audit), Commissionerate of Commercial Taxes, Thiruvananthapuram along with all the details mentioned in the check list.

***[Circular No.09/ 2016 No.C1-1880/2016/CT Dated.25th July, 2016]***

## **MAHARASHTRA**

### **14. Third sets of FAQ on the Settlement Act**

To resolve queries received from the Trade and Associations about various provisions of the Settlement Act and to unlock the arrears pending in appeal, State Government has issued a third set of FAQs wherein earlier FAQ's have also been clubbed.

***[Trade Circular No. 20T of 2016 Dated 19<sup>th</sup> July, 2016]***

## **ODISHA**

### **15. Assessing Officers to provide tax evasion report only after verification of books of account and also an opportunity to respond the same be provided to the assessee**

Based on the direction given by the Hon'ble Orissa High Court in writ petitions *W.P.(C)No. 3152 and 3153 of 2013 and W.P.(C)No. 15773 of 2015* in case of *M/s Kasi Sales & Services Pvt. Ltd.* and also in case *Lakhiram Jain and Sons Vrs. Sales Tax Officer, Raygada [(209) 21 VST 280 (Ori)]*, the Commissioner of Commercial Taxes has instructed all assessing Officers to provide tax evasion report only after verification of books of account and also an opportunity to respond the same be provided to the assessee

***[Circular No. 12169/CT No. IV(I)/192/2015 Dated 5<sup>th</sup> August, 2016]***

### **16. New Registration Process for Issue of Certificate of Registration**

The Odisha Value Added Rules has been amended to simplify e-registration process for dealers. As per the new process, applicant will click on e-Registration module of the Portal of this organization and complete the enrolment process after which a link will given to his email-id, to fill up the application forms for registration under VAT, CST, Entry Tax and Profession Tax. Thereafter, the applicant will fill the form and upload requisite documents as per Rule 15 (9) thereof along with processing fee of Rs.500/-, the proof of which also needs to uploaded and then click "SUBMIT" button. Then, Help Desk Officer will scrutinize the form, fees and documents and if found okay will click "PROCEED" button, else will click "Response Sheet" to record the deficiencies noticed and then click "SAVE". Thereafter, Registering Authority of the Circle will scrutinize the details and if satisfied with registration details or disagree with response sheet of Help Desk Officer will click on "APPROVE" button. Else,

Registering Authority agree/or himself creates a response sheet then will click "SEND TO THE APPLICANT" button via which the system will send an SMS to the applicant to view the Response sheet in the portal through pending registration process for necessary compliance. After necessary compliance, the applicant will resubmit the rectified application and document(s) in the portal and thereafter the same process will be followed.

After the "Approve" button, Registering Authority will fill some details regarding periodicity of return, date of liability, dealer type and office of filing return and saved. Once saved a TIN number and R.C. will be generated from the system and the applicant will be informed through SMS and e-mail. Now, Registering Authority will generate the password, take a print of the R.C. (s) and send the signed copies thereof along with the password by Registered Speed Post through the BNPL Scheme.

Further, the Sales Tax Officers will act as Registering Authorities instead of DCCTs/ACCTs who shall endeavour to complete the registration process within one working day as per Rule 18(1) (i) but it can be done maximum in 3 working days in unavoidable circumstances.

***[Circular No. 11899/CT No. III-II//3/2015-Policy Dated 1<sup>st</sup> August, 2016]***

## **RAJASTHAN**

### **17. Unified Common Refund Application Form for VAT, CST, RET (Goods) & LT.**

E-services by way of Unified Common Refund Application Form has been made available on the Departmental Web Portal to ease the refund process for dealers registered under following Acts as they are not required to make multiple login.

- (a) The Rajasthan Value Added Tax Act, 2003;
- (b) The Central Sales Tax Act, 1956;
- (c) The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999; and
- (d) The Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990

Further, the Circular No. 07/2016-17 F.16 (95)/Tax/CCT/14-15/1169 Dated 8<sup>th</sup> August, 2016 also provide the procedure to be adopted for e-refund application.

***[Circular No. 07/2016-17 F.16 (95)/Tax/CCT/14-15/1169 dated 8<sup>th</sup> August, 2016]***

### **18. Early assessment of refund cases claimed by the dealer in his return(s) for the year 2014-15**

In terms of Section 17(2) of the Rajasthan Value Added Tax Act, 2003, the refund of the excess deposited tax/Input Tax Credit, as claimed by any dealer for the year

2014-15, has become due on 1<sup>st</sup> April, 2016. Further, as per Section 53(4) thereof, once refund becomes due, dealer is entitled to receive simple rate of interest at a rate notified by the State Government, with effect from 1<sup>st</sup> April of the year immediately following the year to which it relates, up to the date of payment. Therefore, all the assessing authorities *vide* Circular No. 04/2016-17 F.16 (327)/VAT/Tax/CCT/2011/1161-64 Dated 8<sup>th</sup> August, 2016 has been directed to dispose of the assessment cases where refund has been claimed by the dealer in his return(s) for the year 2014-15.

***[Circular No. 04/2016-17 F.16 (327)/VAT/Tax/CCT/2011/1161-64 dated 8<sup>th</sup> August, 2016]***

## **TELANGANA**

### **19. Sale of cell phones / mobile phones taxable at a rate of 5%**

With effect from 30<sup>th</sup> July, 2016, every VAT dealer shall pay tax at the rates of 5% on the sale of cell phones / mobile phones under the Telangana Value Added Tax Act, 2005 as specified in the Schedules IV, subject to the provisions of Section 13 of the aforesaid Act.

***[Notification No. G.O. Ms. No. 186 Dated 28<sup>th</sup> July, 2016]***

## **WEST BENGAL**

### **20. Mandatory Submission of Return using Digital Signature**

All registered dealers filing return in Form 14/14D/15/15R having turnover of sales or contractual transfer price or both in the immediate previous year, i.e., 2015-16, in excess of Rs. 50 lakhs or having registration under the Companies Act, 1956, or the Companies Act, 2013, shall have to furnish return using digital signature mandatorily from quarter ending 30th June, 2016. Therefore, all dealers are request to procure and register DSC with the Directorate using website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in). Further, no hard copy of online return or acknowledgement thereof needs to be submitted to Revenue Department.

Other dealers may also submit return electronically using DSC, or alternatively send the single page signed acknowledgement in Form 14e/15e/15Re, as the case may be, to Central Receiving Section within 15 days from the expiry of the due date of furnishing the return electronically.

***[Circular No. 05/2016 dated 25<sup>th</sup> July, 2016]***

**21. Due date of return extended**

Due date of submission of return under Section 32 of the West Bengal Value Added Tax Act, 2003, read with Rule 34A and Rule 34AA and Rule 34AB of the West Bengal Value Added Tax Rules, 2005 has been extended as under:

<b>Period in respect of which return is required to be furnished</b>	<b>Form of return</b>	<b>Last date of payment of net tax, interest, if any, payable according to that return</b>	<b>Extended date of transmission of data electronically of that return</b>	<b>Extended date of furnishing paper form of that return</b>
Quarter ending 30.06.2016	Form 14/14 D	31.07.2016	24.08.2016	08.09.2016
Quarter ending 30.06.2016	Form 15	31.07.2016	24.08.2016	08.09.2016

***[ORDER Memo No. 660/CT/PRO/3C/PRO/2015 dated 25<sup>th</sup> July, 2016]***