DEMATERIALISED

WAYBILL

USER

MANUAL

PREFACE

- **Welcome to this new electronic service of online issue of Way Bills in dematerialised form, introduced by the Directorate of Commercial Taxes on and from 01/12/2010.**

- **For import of taxable goods in West Bengal from any place outside the State, the importer has to use Way Bills recording therein the particular of consignments to be imported on the strength of the Way Bill.**

- **Upto 30.11.2010, two systems for issue of Way Bills to registered dealers of West Bengal were operational –**

  - **In one system, Way Bills in Form 50 were issued by the respective Assessing Officer on manual application filed before him physically by the registered dealer or his authorized representative.**

  - **In another system, around 15 thousand selected dealers of Kolkata region and the neighboring districts used to get the Way Bills in Form 50 after electronic submission of the application for Way Bill through the Directorate's website www.wbcomtax.gov.in. On receipt of an online application, an officer of Central Form Issue Section located at central Kolkata area passed order for issue and despatch the Way Bills in a workflow manner. The applicant dealer thereafter got delivery of Way Bills at his place of business through the courier.**

- **The new system is now introduced in replacement of the above two systems, with effect from 01.12.2010. However, since this was a new system and the importing dealers may take some time to familiarize themselves with the same, although the new system has been effective from 01.12.2010, the system of issuance of press-printed Way Bills in Form 50 to registered dealers either on electronic or on manual application would continue side by side upto 15.12.2010. From 16.12.2010, issue of such Way Bills in Form 50 would be totally discontinued**

- **The highlights of the new system are as under:-**

  - **The Way Bill obtainable through the new system is known as Form 50A.**

- **The system covers all dealers who are required to file electronic Return under the West Bengal Value Added Tax Act, 2003. In fact presently almost all dealers registered under the Act are required to file electronic Return.**

- **In the system the registered dealer willing to import goods has to generate the Way Bill electronically through the Directorate's website**

- **The generation of the Way Bills will be made in original and duplicate, in two separate Parts.**

- **Initially the importing registered dealer (consignee) will have to input his VAT RC No. and the name, address and VAT RC No. of the dealer from whom he wants to purchase or transfer the consignment.**

- **On submission of the above information, the Part-I of the Way Bill will be generated with a unique Way Bill Key No. The importer dealer can generate one or many such Part-I at a time, subject to the limit as and when fixed by the Directorate. For the time being no such limit is fixed.**

- **The consignee will print the Part-I of the Way Bill so generated, put his seal and signature with date on the same.**

- **Part-II of the Way Bill will be generated online by furnishing the details of the consignment to be imported, after recalling the information already furnished in Part-I, by inputting the Way Bill Key No. An annexure will also be generated in the process. The Part-II and the annexure so generated need be printed and signed by the consignee or his representative. The Part-II will contain the Final Way Bill No. as well as the Way Bill Key No.**

- **Part-I, Part-II and the annexure together will form a complete Way Bill. The transporter / driver should possess such a Way Bill before entering the territory of West Bengal.**

- **Please follow the User-Manual carefully for other details for generation of the Way Bill.**

TABLE OF CONTENTS

Purpose :

This User Manual explains the steps for generating Dematerialised Waybill Forms at the Directorate's website.

Definition, Acronyms & Abbreviations :

Acronym	Description
DCT	Directorate of Commercial Taxes
ICT	Information and Communication Technology
VAT	Value Added Tax
CST	Central Sales Tax
TIN	Taxpayer's Identification Number
PC	Personal Computer

Procedures and Guidelines for Dematerialised Waybill

1) Who can avail Dematerialised Waybill ?

All dealer who are filing electronic VAT Return are eligible for generation of Dematerialised Waybill unless deselected by Commissioner.

2) Who can avail Dematerialised Waybill ?

- Dealer who has filed VAT Return online for the quarter for which prescribed date has expired and submitted print copy of the Returns to the Charge office. Dealer will have to declare the date of submission of the print copy of Return to Charge Office in the web link of Return.
- Dealer who has paid tax, interest and late fee in full for the return quarter for which prescribed dates have expired.
- Dealer can generate dematerialised Waybill key nos. first time without giving utilization but on subsequent generation of Waybill key nos. a percentage of waybills generated have to be utilized.

3) How to create your Login account so as to access online Dematerialised Waybill

The system is single sign-on. Dealers will login using the same userid and password to login for e-filing of Return and Dematerialised CST Forms. For Newly Registered dealers, generate UserID link is provided in the portal for generation of UserID and password to avail all the services.

Generate User ID

Generate User ID to avail online e-services

For any assistance, he may contact the help-desk of the Directorate (Room No. 310 in the 3rd. floor of the main building at Beliaghata, Kolkata or call 2251-6784, Extn. 257/ 337/ 581).

4) From which quarter the service will be available ?

Dealer can avail for Dematerialised Waybill starting from 1st December 2010. Presently both physical Waybill and Dematerialised Waybill will be available for the period of migration.

Pre-requisite for Dematerialised CST Forms

1. Client computer must have the following components installed :-

    > Internet Explorer v6.0 or above.

    > Acrobat Reader 8.1 or above which can be downloaded from the link provided in the website www.wbcomtax.gov.in http://www.adobe.com/products/acrobat/readstep2.html

    > If You don't have JRE 1.6 or Later then click the following link provided in the portal www.wbcomtax.gov.in

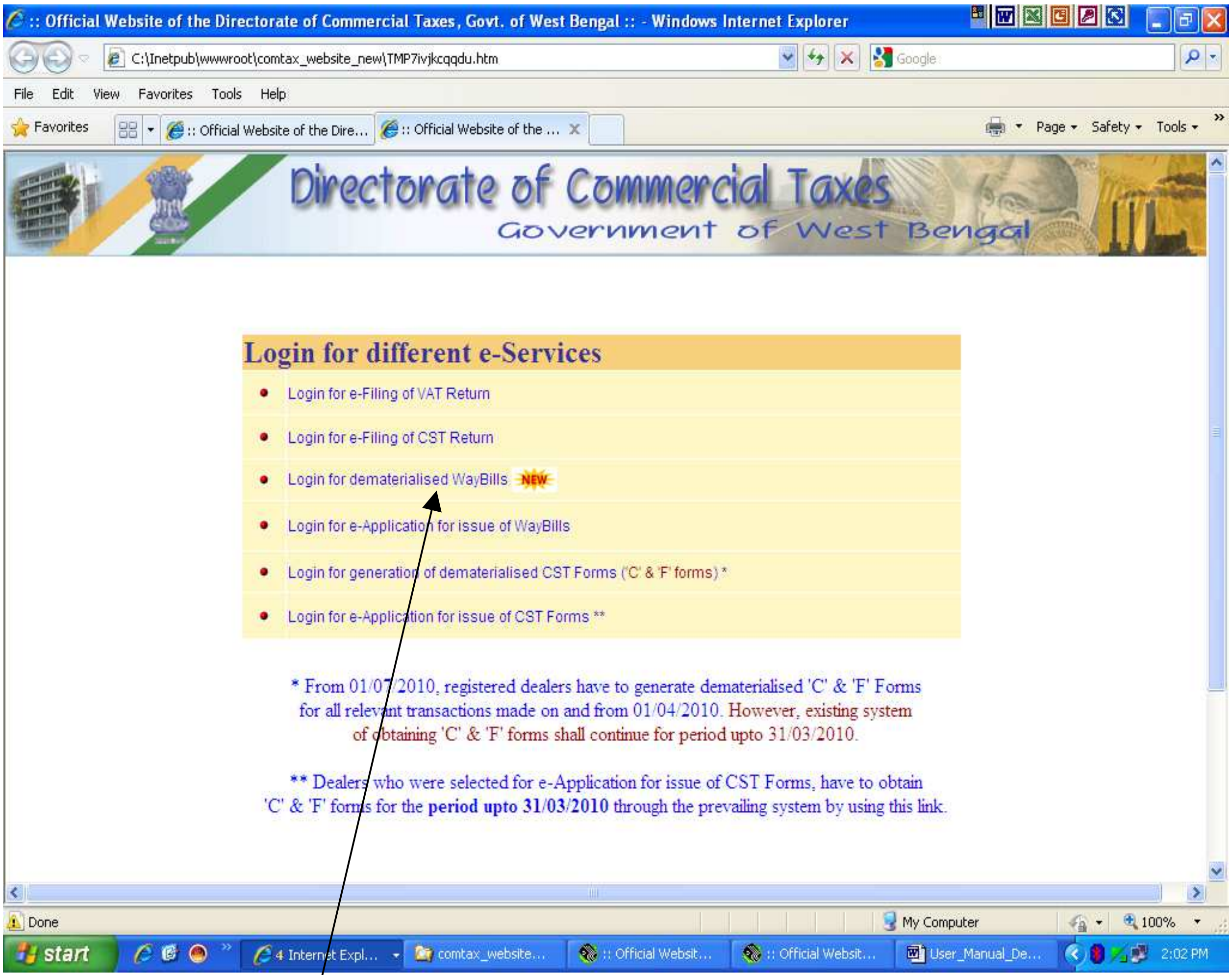
    http://www.java.com/en/download/index.jsp

Visit Website

Visit the Directorate's website: www.wbcomtax.gov.in. Below is the front page of the portal.

If you do not have the 8.1 version of the Acrobat Reader you may first download the same by clicking at the link *'Download Acrobat Reader'* and install in your PC. If the Acrobat Reader is already installed in your PC for eFiling of VAT Return, you need not download Acrobat Reader.

You may now click *'Login for eServices'.* The following screen will be displayed on clicking this link.



Next click on '*Login for dematerialised WayBill' in the page LOGIN FOR DIFFERENT e-SERVICES.*

SECTION – A

Steps for generating Waybill key Nos. and Printing of Waybill Part I by Consignee

The following page will appear

Dealer importing the goods henceforth referred to as 'Consignee' will click the link '*Login for Dematerialised Waybill – Consignee'* and will follow the steps given in the subsequent pages to generate Waybill Key Nos. giving the details of Dealer for whom goods are imported henceforth referred to as 'Consignor'.

Step-1

Login for generation of Waybill Key Nos.

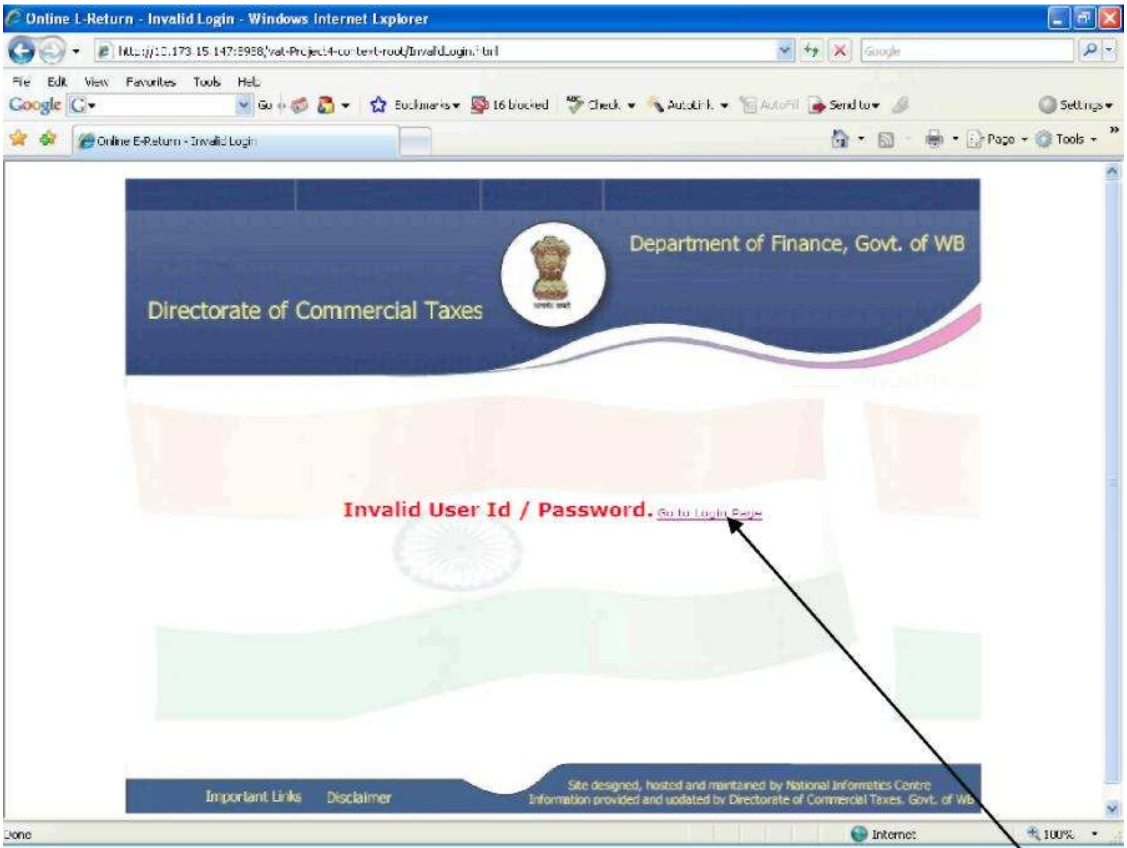
You have to enter the same User-id and Password, which is being used for eFiling of Return. If you commit any mistake in doing so, you may re-enter those on clicking the '*Cance*l' button. You will have to click on the '*Submit*' button for user authentication by the server.

Step-2

User Authentication

You have to enter the same User-id and Password, which is being used for eFiling of Return. If you commit any mistake in doing so, you may re-enter those on clicking the '*Cancel*' button. You will have to click on the '*Submit*' button for user authentication by the server.

If the User-id and Password are incorrect, then the following screen will be displayed.

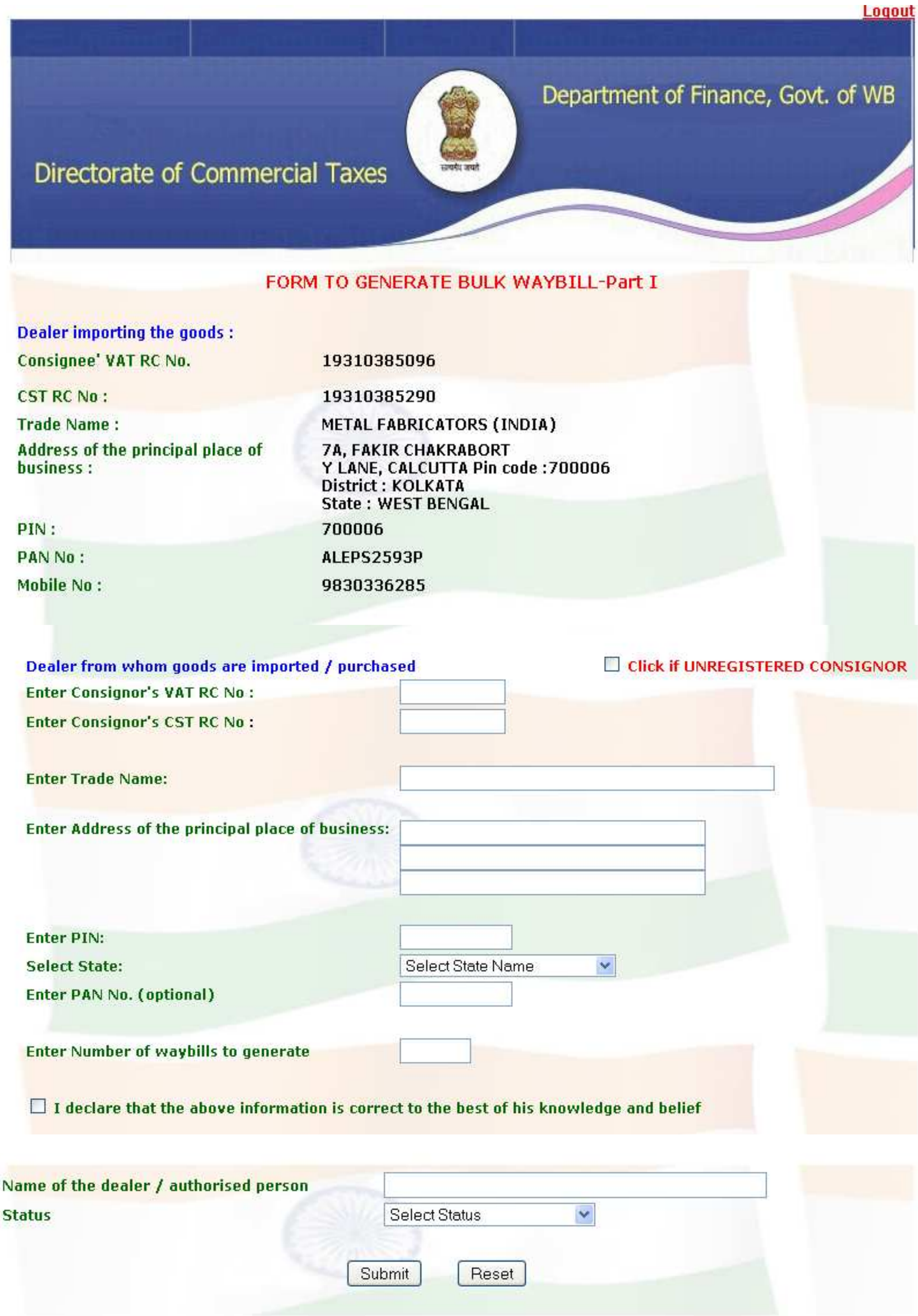


At this stage, you will have to go to the earlier page on clicking the *'Go to Login Page*' as displayed on the screen and try again with the user-id and password provided.

Step-3

Generate Waybill Key Nos.

You have to click the link '*Generate Waybill – Part-I*' . You will get the form for generate bulk Waybill key nos. by entering the following details against the Consignor.



Logout

Department of Finance, Govt. of WB

Directorate of Commercial Taxes

FORM TO GENERATE BULK WAYBILL-Part I

Dealer importing the goods :

Consignee' VAT RC No.	19310385096
CST RC No :	19310385290
Trade Name :	METAL FABRICATORS (INDIA)
Address of the principal place of business :	7A, FAKIR CHAKRABORT Y LANE, CALCUTTA Pin code :700006 District : KOLKATA State : WEST BENGAL
PIN :	700006
PAN No :	ALEPS2593P
Mobile No :	9830336285

Dealer from whom goods are imported / purchased

☐ Click if UNREGISTERED CONSIGNOR

Enter Consignor's VAT RC No :

Enter Consignor's CST RC No :

Enter Trade Name:

Enter Address of the principal place of business:

Enter PIN:

Select State: Select State Name

Enter PAN No. (optional)

Enter Number of waybills to generate

☐ I declare that the above information is correct to the best of his knowledge and belief

Name of the dealer / authorised person

Status Select Status

Submit Reset

In the above form, following details to be entered.

- VAT RC No. (if registered consignor)
- CST RC No. (if registered consignor)
- Trade Name
- Address
- PIN
- State
- PAN No.

If Unregistered consignor then click on check box and VAT RC No. and CST RC No. will disappear.

Next enter number of Waybill key nos. to generate. On giving Consignee Name, Status and checking the declaration, It will generate in bulk no. of key nos. as given in the input. An acknowledgement will be printed stating Waybill Key Serial Nos. generated against the Consignor as shown below.


Directorate of Commercial Taxes

Department of Finance, Govt. of WB

ACKNOWLEDGEMENT SLIP

Bulk generation of Waybill-Part I

Acknowledgement No	20109000036
Date	30/11/2010

Dealer Importing the goods:

VAT RC No	19310385096
CST RC No	19310385290
Trade Name	METAL FABRICATORS (INDIA)
Address	7A, FAKIR CHAKRABORT Y LANE, CALCUTTA Pin code :700006 District : KOLKATA State : WEST BENGAL
PIN	700006
State	WEST BENGAL
PAN No.	ALEPS2593P

Dealer from whom goods are imported / purchased:

VAT RC No	11111111111
CST RC No	11111111111
Trade Name	dfdf
Address	hfhfn nxfn gfn
PIN	111111
State	FOREIGN COUNTRY
PAN No.	

Waybills Part-I generated

Form Type	Series	No. of Forms Generated	Waybill key Serial Nos	
			From No	To No
50A	E	2	T19201000001148	T19201000001149

Print Logout

Important Links Disclaimer

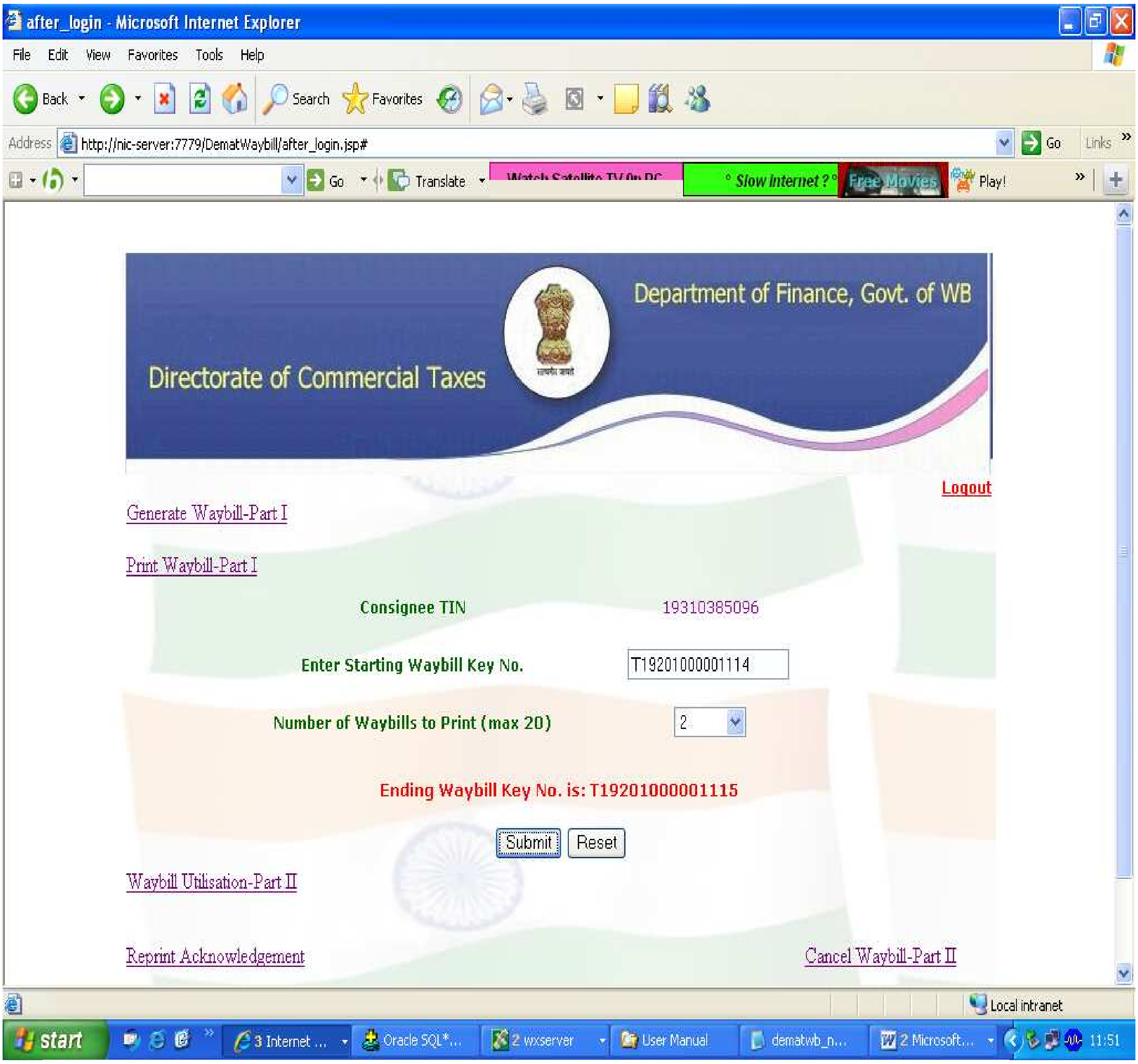
Site designed, hosted and maintained by National Informatics Centre

Information provided and updated by Directorate of Commercial Taxes, Govt. of WB

Step-4

Print Waybill Part-I document

You have to login and click the link '*Print Waybill – Part-I'* . You will have to enter the decide a range of Waybill key Nos. to print (a max of 20 at a time). You have to enter the starting Waybill Key No. you have generated and nos. of Waybill Part-I document to print having Waybill Key Nos. Ending Waybill Key no. will be displayed as shown in the screen below and click 'Submit' button. For any error committed you will get error message.



THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 50A

Way bill for transport of consignment of goods despatched from
Outside West Bengal to any place inside West Bengal

[See rule 100B read with rule 100A,rule 103A and rule 104A]

Original/Duplicate

PART-I 29/11/2010

Waybill Key No.	T19201000001136
Date of Issue	29/11/2010
Office of Issue	Directorate of Commercial Taxes,West Bengal
a) Name an Address of the Dealer / Person importing the goods	
VAT RC No	19310385096
CST RC No.	19310385290
Trade Name	METAL FABRICATORS (INDIA)
Address of principal place of Business	, 7A, FAKIR CHAKRABORT, Y LANE, CALCUTTA District-KOLKATA
PIN	700006
State	West Bengal
PAN	ALEPS2593P
b) Name an Address of the Dealer / Person from whom the goods are purchased / imported	
VAT RC No	11111111111
CST RC No.	11111111111
Trade Name	abc
Address of principal place of Business	34 s.n road ffff fffff
PIN	123456
State of India/U.T. of India/ Country other than India	ANDRA PRADESH
PAN	ACDEF1234S

Signature --------------------------------

Name of the person signing the Waybill --------------------------------

Status of the #person signing the waybill --------------------------------
[in relation to the importing dealer]
#Proprietor/Partner/Director/Authorised Person,etc.

[Seal]

1

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 50A

Way bill for transport of consignment of goods despatched from
Outside West Bengal to any place inside West Bengal
[See rule 100B read with rule 100A,rule 103A and rule 104A]

Original/Duplicate

PART-I 30/11/2010

Waybill Key No.	T19201000001135
Date of Issue	29/11/2010
Office of Issue	Directorate of Commercial Taxes,West Bengal
a) Name an Address of the Dealer / Person importing the goods	
VAT RC No	19310385096
CST RC No.	19310385290
Trade Name	METAL FABRICATORS (INDIA)
Address of principal place of Business	,7A, FAKIR CHAKRABORT, Y LANE, CALCUTTA District-KOLKATA
PIN	700006
State	West Bengal
PAN	ALEPS2593P
b) Name an Address of the Dealer / Person from whom the goods are purchased / imported	
VAT RC No	11111111111
CST RC No.	11111111111
Trade Name	abc
Address of principal place of Business	34 s.n road ffff fffff
PIN	123456
State of India/U.T. of India/ Country other than India	ANDRA PRADESH
PAN	ACDEF1234S

Signature --------------------------------

Name of the person signing the Waybill --------------------------------

Status of the #person signing the waybill
[in relation to the importing dealer] --------------------------------

#Proprietor/Partner/Director/Authorised Person,etc.

[Seal]

2

Waybill Part-I documents will be generated in pdf format. The pdf form will contain all the Waybill Part-I documents with separate Waybill Key Nos. in the range specified in earlier input.

Each Waybill Part-I document should be printed in a separate page in duplicate. One copy of Waybill Part-I document should be signed by you and send to the Consignor / your authorized agent after putting your seal generation of WAYBILL prior to despatch of consignment.

Benefit: This will facilitate big and small dealers to generate bulk waybills beforehand and send the same to consignor / agent

SECTION – B

Steps for generating Waybill Nos. and Printing of Waybill Part II by Consignee's Authorised Agent / Consignor

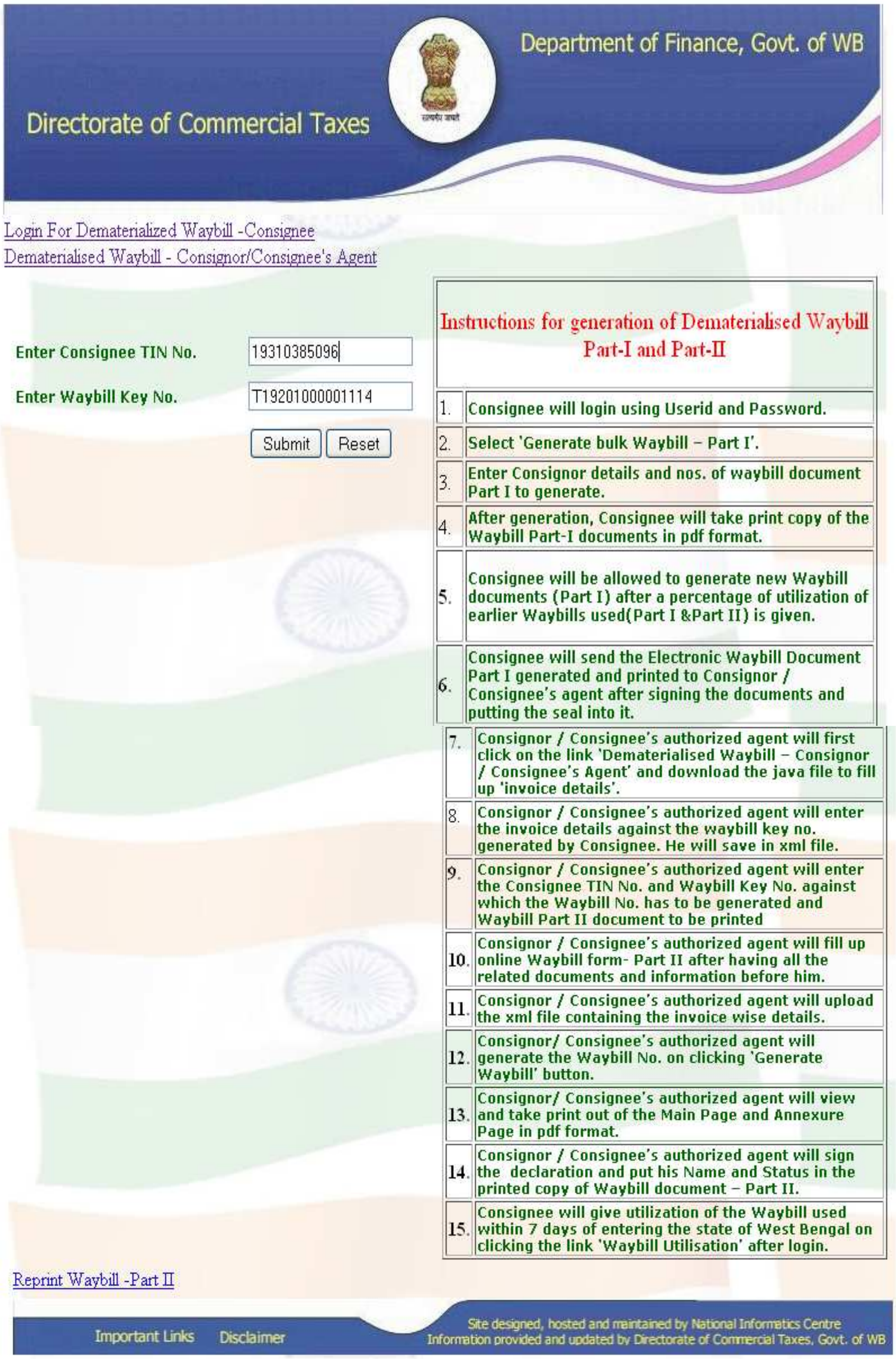
Step-1

Generate Waybill Serial No. against Waybill key No.

Consignor / Consignee's authorised agent will fill up online Waybill form after having all the related documents and information before him. Consignor / Consignee's authorised agent will visit wbcomtax.gov.in portal and click at link '*Login for eServices'* and then click '*Login for Dematerialised Waybill'*

Next he will click '*Dematerialised Waybill-Consignor/Consignee Agent'*. He will have to enter the following key information.

Enter Consignee TIN No.
Enter Waybill Key No. against which Waybill No. will be generated and Waybill Part-II document generated as shown below.



If waybill not generated against the Waybill Key No. entered, he will get the online waybill form for entry on information related to Consignment, Transporter and Vehicle and upload of information related to Invoices.

Consignee and Consignor details will be displayed as given during generation of Waybill key no. by the Consignee.

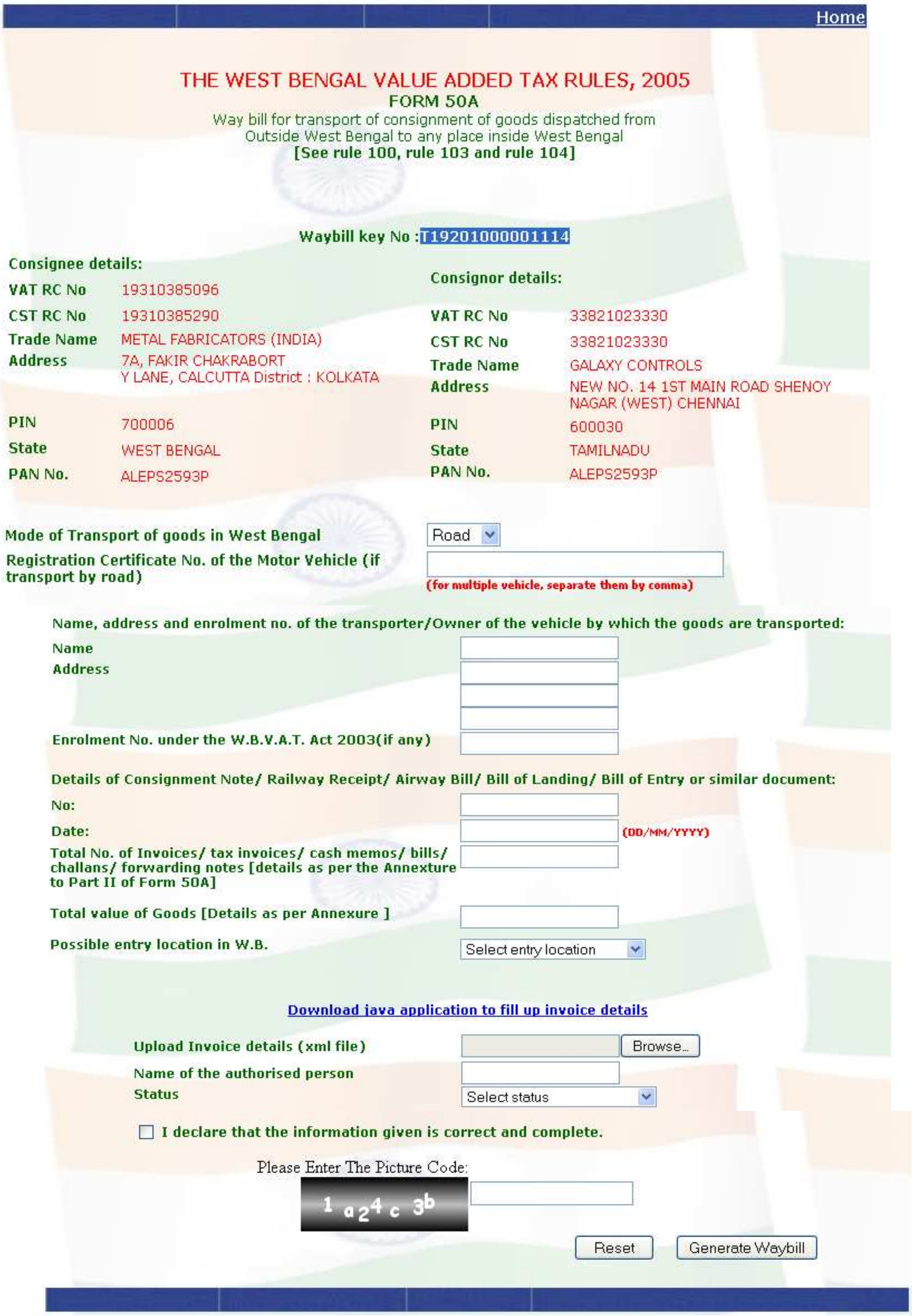
In the next part the following information will be filled up online

- Transporter Enrolment No. (optional)
- Transporter Name
- Transporter Address
- Consignment Note No.
- Consignment Note Date
- Vehicle No. (if multiple enter vehicle nos. separated by comma)
- Total No. of invoices
- Total value of goods
- Possible Entry Location in West Bengal (select district, if mode of transport is road or enter entry location in West Bengal in the space provide, if transported by rail, air, sea or others)

In the last part the following link will be available to upload the invoice file.

- Upload Invoice Details

Form 50A is shown below.



Home

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 50A

Way bill for transport of consignment of goods dispatched from Outside West Bengal to any place inside West Bengal

[See rule 100, rule 103 and rule 104]

Waybill key No : T19201000001114

Consignee details:

VAT RC No	19310385096
CST RC No	19310385290
Trade Name	METAL FABRICATORS (INDIA)
Address	7A, FAKIR CHAKRABORT Y LANE, CALCUTTA District : KOLKATA
PIN	700006
State	WEST BENGAL
PAN No.	ALEPS2593P

Consignor details:

VAT RC No	33821023330
CST RC No	33821023330
Trade Name	GALAXY CONTROLS
Address	NEW NO. 14 1ST MAIN ROAD SHENOY NAGAR (WEST) CHENNAI
PIN	600030
State	TAMILNADU
PAN No.	ALEPS2593P

Mode of Transport of goods in West Bengal Road

Registration Certificate No. of the Motor Vehicle (if transport by road)

(for multiple vehicle, separate them by comma)

Name, address and enrolment no. of the transporter/Owner of the vehicle by which the goods are transported:

Name

Address

Enrolment No. under the W.B.V.A.T. Act 2003(if any)

Details of Consignment Note/ Railway Receipt/ Airway Bill/ Bill of Landing/ Bill of Entry or similar document:

No:

Date: (DD/MM/YYYY)

Total No. of Invoices/ tax invoices/ cash memos/ bills/ challans/ forwarding notes [details as per the Annexture to Part II of Form 50A]

Total value of Goods [Details as per Annexure]

Possible entry location in W.B. Select entry location

Download java application to fill up invoice details

Upload Invoice details (xml file) Browse...

Name of the authorised person

Status Select status

☐ **I declare that the information given is correct and complete.**

Please Enter The Picture Code:

Reset Generate Waybill

Consignor / Consignee's authorised agent will initially download the Java application file from the link provided in the online form. This application should be used everytime invoice details need to be entered.
Invoice details to be filled in against the Waybill Key No.

- Commodity
- Invoice No.
- Invoice Date
- Quantity
- Unit
- Value of goods

On submit, it will create an xml file. This xml file can be opened at a later time and can be modified prior to upload in FORM 50A. After all data is entered, the xml file needs to be uploaded in the link '*Upload Invoice details*' for invoices pertaining to the above waybill.

After entering the information and uploading the xml for invoice details, Consignor / Consignee's authorized agent should declare that all the information is correctly filled in and enter his name and status in the form. Next, after entering the picture code he will click the '*Generate Waybill'* button.

Dematerialised Waybill will be generated from the information submitted.

Step-2

Print Waybill Part-II Document

After Waybill serial no. is generated, it is displayed in the screen along with a view of the Annexure consisting of Invoice details. Consignor / Consignee's authorised agent will click the button '*Print Waybill*' . He will get the Waybill Part-II document along with Annexure in the pdf file generated. He will take print of the pdf file by clicking *File* and '*Print'* from the menu of the pdf file.

Validity period would be calculated as **one month** from the date of issue.

Emblem of the Directorate will appear as watermark on the printed Waybill documents.

Waybill Document-I and Waybill Document-II together will constitute Dematerialised WAYBILL.

The self generated dematerialised WAYBILL comprising of both the documents viz. Waybill Part-I and Waybill Part-II should to be carried by the driver / transporter along with the consignment during its entry into the state of West Bengal. It should be produced by the driver / transporter before the authority of the Directorate of Commercial Taxes on interception or otherwise at any place within the state.

Original/Duplicate

THE WEST BENGAL VALUE ADDED TAX RULES, 2005

FORM 50A - PART II

Way bill for transport of consignment of goods despatched from Outside West Bengal to any place inside West Bengal

[See rule 110B read with rule 100A,rule 103A and rule 104A]

Waybill Serial No.	192010110000011
Waybill Key No. of the Part I of Form 50A	T19201000000009
Office of issue	Directorate of Commercial Taxes,West Bengal
Date of generation of Part II of form 50A	12/11/2010
Valid upto	12/12/2010
1.Name and Address of the Dealer/Person Importing the goods	
a) VAT RC No	19310385096
b)CST RC No	19310385290
c)Trade Name	METAL FABRICATORS (INDIA)
d) Address of principal place of Business	, 7A, FAKIR CHAKRABORT, Y LANE, CALCUTTA District-KOLKATA
e)PIN	700006
f)PAN	
2.Name and Address of the Dealer/Person from whom the goods are purchased/imported	
a) VAT RC No	12223311211
b)CST RC No	12234555661
c)Trade Name	aaa
d) Address of principal place of Business	aa aa aa
e)PIN	700006
f)PAN	ALEPS2593P
g)State of India/Union Territory of India/Country other than India	KERALA
3.Mode of transport of goods in West Bengal	Road
4.Registration Certificate No. of the Motor Vehicle	WB02Y2472Y
5.Name and Address of the Transporter/Owner of the vehicle by which the goods are transported	
a)Name	ABC TRANSPORTERS
b)Address	12, M.G. ROAD NEW DELHI
c)Enrolment No. under the W.B.V.A.T Act 2003(if any)	
6.Detail of Consignment Note/Railway Receipt/Airway Bill/Bill of Landing/ Bill of Entry or similar document	No. 12Q1/S Date 02/11/2010
7.Total No. of Invoices/tax invoices/cash memos/bills/challans/forwarding notes(details as per Annexure)	3
8.Total Value of Goods(details as per Annexure)(₹)	92347.67
9.Possible Entry location in W.B	A

Note a) Name of the District, if transport by road
b)Name of the railway station/port/airport,if transport by rail/sea/air

Declaration-*I/We declare that the information furnished as above are correct to the best of my/our knowledge and belief.

Signature ---------------------------

Name of the person signing the Waybill ---------------------------

Status of the person signing the Waybill [in relation to the importing dealer]. ------------------

#Proprietor/Partner/Director/Authorised Person, etc

SECTION – C

Steps for submitting Utilisation viz. date of entry into West Bengal by Consignee.

You will have to give utilization of the Waybill generated by Consignor within 7 days of entry of the vehicle into the state of West Bengal.

Step-1

Login for submitting Utilisation of Waybill Serial No.

You have to enter the same User-id and Password, which is being used for eFiling of Return. If you commit any mistake in doing so, you may re-enter those on clicking the '*Canc*el' button. You will have to click on the '*Submit*' button for user authentication by the server.

Step-2

Submitting Utilisation of Waybill Serial No.

Next, you will click '*Waybill Utilisation – Part-II'* . A screen will be displayed giving details of all the waybill serial nos. generated by Consignor / your authorized agent for which Utilisation is pending. You will have to click the check box next to the Waybill serial no. and select the date of entry of consignment into W.B. from the calendar provided.

Click '*Submit'* button to give utilization of the rows selected and you will get an acknowledgment giving details of the utilisation given as shown below.

Utilisation Screen

HOW TO ENTER INVOICE DETAILS IN JAVA APPLICATION

Steps for entering invoice data in Java application and creating xml file.

For entering data in Java application and generation of xml file which has to be uploaded in the online FORM 50A, following steps to be followed.

Step-1

Downloading the jar file.

You have to click at the link 'Download java application to fill up invoice details'. It will save a zip file 'waybillform.zip' containing jar file in your computer folder. After unzip you will get jar file named '*WaybillForm*'(Executable Jar File) in the Folder -→ *waybillform* --→ *waybillform*.
To open the file, Java (JRE) should be installed in the computer beforehand.

Step-2

Submitting invoice data in Waybill Form.

First Enter Waybill key No. against which Waybill No. to be generated.

Next select Commodity Name, Invoice No. , Invoice date, Quantity, Unit, No. of Packages i.e. packets/bags/packages, and Value of invoice. All the invoices should be entered. Total No. of invoices and Total value of goods will be displayed. If Invoice no. is same for 2 or more entries, then it will count as one for each unique invoice no.

Step-3

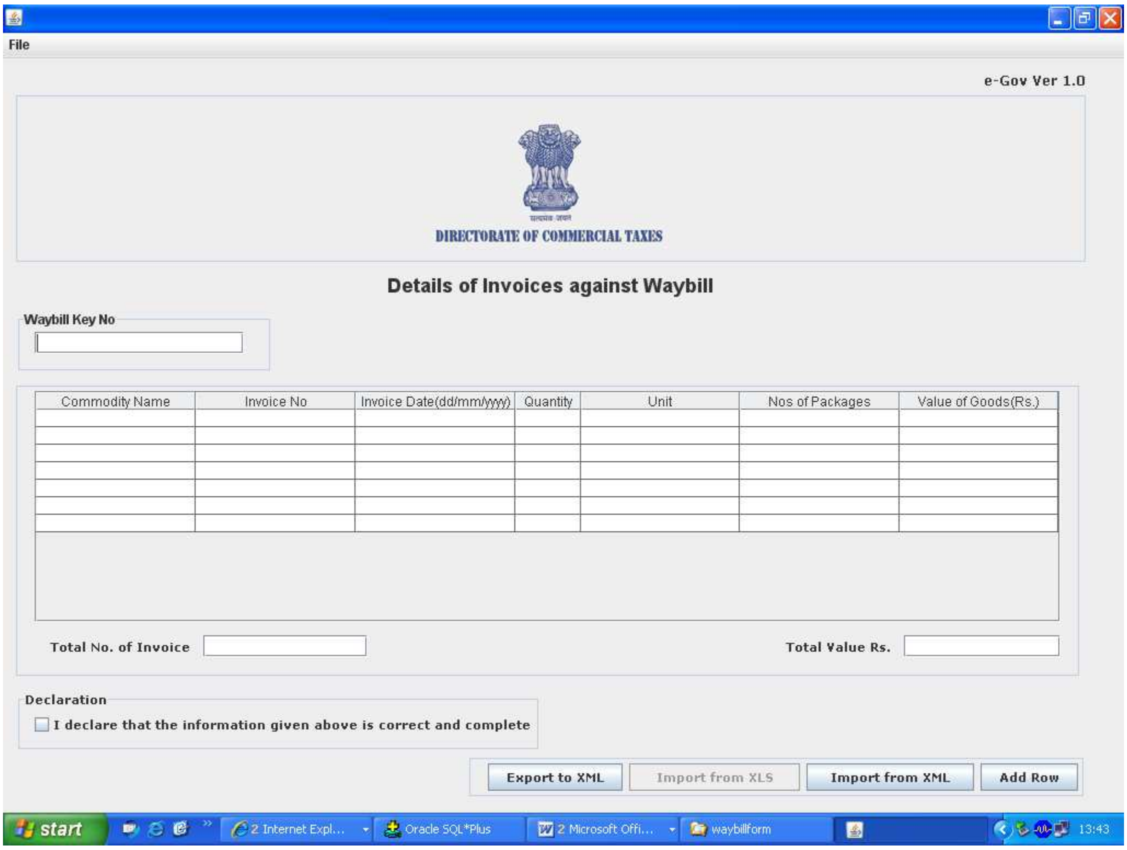
Exporting to xml file

After all the invoices are entered, click '*Export to xml'* button to create the xml file in any folder.

If some modification needs to be done before the final xml file is uploaded in FORM 50A, click '*Import from xml'* button and select the xml file where data is already entered and saved in xml file.

Click '*Add Row'* if number of invoices exceeds and cannot be accommodated in the rows provided for entry.

Screen shot of java application is given below.


File
e-Gov Ver 1.0
DIRECTORATE OF COMMERCIAL TAXES
Details of Invoices against Waybill
Waybill Key No
Commodity Name
Invoice No
Invoice Date(dd/mm/yyyy)
Quantity
Unit
Nos of Packages
Value of Goods(Rs.)
Total No. of Invoice
Total Value Rs.
Declaration
I declare that the information given above is correct and complete
Export to XML
Import from XLS
Import from XML
Add Row
start
2 Internet Expl...
Oracle SQL*Plus
2 Microsoft Offi...
waybillform
13:43

ERROR MESSAGES

Cause : If not selected for the service, the following error message will come after login.

Solution : Contact your charge office / help desk.

Cause : If not submitted VAT Return, the following error message will come after login.

Solution : Submit VAT Return and enter the date of submission in the link provided after 'Login for VAT Return'.

Cause : If not made full payment of tax and interest, the following error message will come after login.

Solution : Submit Revise VAT Return with full payment of Tax and Interest.