DIRECTORATE OF COMMERCIAL TAXES

GOVERNMENT OF WEST BENGAL

ATTENTION :: DEALERS

As per WB Finance Act, 2013, following changes shall come into effect from 01.04.2013

A. Changes in rates

Names of items/schemes	Existing rate applicable up to 31.03.2013	Changed rate applicable from 01.04.2013
Items specified under Schedule C of the WBVAT Act, 2003	4%	5%
All unspecified items coming under Schedule CA of the WBVAT Act,2003	13.5%	14.5%
Chewing tobacco, and pan masala of any type, when sold in a packaged condition, Cigar, Cheroot, and Cigarettes	20%	25%
Composition scheme for works contractors [s.18(4)]	2 %	3%
Composition scheme for resellers [s.16(3)]	0.25% for dealers paying tax on turnover of sales	a) 0.25% for dealers paying tax on turnover of sales; OR b)(i) Rs. 7000/- for the year 2013-14 if turnover of sales for 2012-13 does not exceed Rs. 30 lakh. (ii) Rs. 12000/- for the year 2013-14 if turnover of sales for 2012-13 is more than Rs. 30 lakh and below Rs. 50 lakh.

B. Tax to be deducted at source by the contractee;-

Status of a contractor	Existing rate applicable upto 31.03.2013	Changed rate applicable from 01.04.2013
When contractor is a registered dealer	2%	3%
When contractor is a dealer not registered under the Act	4%	5%

Please see Notification Nos.364 F.T. dated 28.03.13, 365 F.T. dated 28.03.13 and 369 F.T. dated 28.03.13 for details.

COMMISSIONER, COMMERCIAL TAXES,
WEST BENGAL.