

**NOVEMBER
8TH -
NOVEMBER
14TH**

GST

**CENTRAL
EXCISE**

SERVICE TAX

CUSTOMS

STATE TAXES

TAX CONNECT



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EDITORIAL



Truly Yours

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Friends,

Swachh Bharat Cess (SBC) as envisaged by the Union Budget 2015, shall be applicable from 15.11.2015. It shall be 0.5% on Value of Taxable Services. Hence Service Tax shall go up to 14.5% from 15.11.2015. SBC is not CENVATABLE unless a notification is received in this regard.

In GST, to involve Stake holders in the finalization of the processes of GST, The Central Government in association with the state government had organized a full day workshop on GST on 2nd November in Kolkata for the Eastern region. In the said workshop many clarifications were received from the horse's mouth itself, regarding the 4 processes of GST viz. Payment process, registration process, refund process and returns process. Many issues were also cleared. One major issue was that **REVISION OF RETURNS** will not be allowed under GST. **It was clarified by the GST Team that each and every information in the GST returns can be revised till September of the next year.**

In Income Tax, Circular No. 18/2015 dated 2nd Nov, 2015 has clarified that expenses relatable to investment in nonSLR securities by banks is a business expense. Further, vide **N. No. 86/2015 dated 29th October, 2015** guidance has been provided for 2015-16 regarding certain international transactions or specified domestic transactions. The circular and notification are included in this issue separately.

Just to reiterate that we remain available over a telecon or e-mail.

<u>DUE DATE</u>	<u>COMPLIANCES FROM 8th NOVEMBER, 2015 TO 14th NOVEMBER, 2015</u>	<u>STATUTE</u>
10 th Nov'15	Excise Return (Forms ER 1, ER 2 and ER 6)	Central Excise Act
	STDS payment for Oct '15	Chattisgarh VAT Act MP VAT Act WB VAT Act Nagaland VAT Act Meghalaya VAT Act Mizoram VAT Act Arunachal Pradesh VAT Act
	Deposit of VAT	Chattisgarh VAT Act MP VAT Act
	Deposit of Entry Tax	Chattisgarh VAT Act MP VAT Act
	Issue of STDS certificate	MP VAT Act
	Deposit of Professional Tax	Andhra Pradesh VAT Act MP VAT Act
14 th Nov'15	Deposit of VAT	Rajasthan VAT Act
	Deposit of Entry Tax	Rajasthan VAT Act

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30th September, 2015

Dear Sir / Madam,

Certificate Course on Indirect Taxes

December, 2015

**The Bengal Chamber of Commerce and Industry
Royal Exchange, 6 Netaji Subhas Road, Kolkata 700001**

The Indirect Taxes Committee of the Bengal Chamber of Commerce and Industry is organizing a Certificate Course on Indirect Taxes in December, 2015. The Chamber had organized the Course last year and had received excellent feedback from the participants.

The details are as follows:

6 Days Classes: 30 Hours

4 th December, 2015 (Friday)	4:00 pm – 7:30 pm
5 th December, 2015 (Saturday)	10.00 am – 5:30 pm
11 th December, 2015 (Friday)	4:00 pm – 7:30 pm
12 th December, 2015 (Saturday)	10.00 am – 5:30 pm
18 th December, 2015 (Friday)	4:00 pm – 7:30 pm
19 th December, 2015 (Saturday)	10.00 am – 5:30 pm

The Certificate Course will cover the following topics:

- **GST**
- **Central Excise**
- **Customs**
- **Service Tax**
- **CENVAT Credit Rules (both Central Excise / Service Tax)**
- **VAT**
- **Foreign Trade Policy**
- **Duty Drawback etc**

Faculty Members:

- **Mr. T. B. Chatterjee**, Chairperson, Indirect Taxes Committee, BCC&I, & Chief Corporate Officer, Legal and Corporate Affairs, DIC India Limited
- **Mr. Vivek Jalan**, Partner, M/s JAV & Associates, Chartered Accountants
- **Mr. Pulak Saha**, Partner - Tax & Regulatory Services, Price Waterhouse & Co. LLP
- **Mr. Debasish Ghosh**, Director, Deloitte Touche Tohmatsu India Pvt Ltd
- **Mr. Mrityunjay Acharjee**, Associate Vice President (Finance), Balmer Lawrie & Co Ltd, Kolkata
- **Mr. Anjan Sircar**, Consultant- Central Excise, Customs, Service Tax, Sales Tax, VAT and other Indirect Taxes

For the purposes of registration, please email the enclosed Ready Reply Form duly filled in, or get in touch with Ms. Sarbani Sett (Tel: **91-33-2230 3711 / 3733** (Extn. **215**); Cell: **+91-9831430781**; Email: sarbani@bengalchamber.com).

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Goods & Service Tax

COMPONENTS OF GST RETURN FOR INWARD SUPPLIES (GSTR-2):

GSTR-2 form would capture the following information:

1. Name along with GSTIN
2. Period to which the Return pertains
3. Final invoice-level inward supply information - for goods and services separately
4. The information submitted by the Counterparty Supplier in GSTR-1 will be auto populated in the concerned tables of GSTR-2. The same may be modified by the taxpayer while filing GSTR-2.
5. Final invoice-level supply information separately for goods and services as follows:
6. The inward supplies would be auto-populated in the ITC ledger on submission of return.
7. There will be separate tables for:
 - submitting details of import of Goods/Capital Goods from outside India and for the services received from outside India.
 - submitting details of ITC received on an invoice on which partial credit has been availed earlier
 - submitting revisions for inward supply invoices of previous tax periods (including post purchase discounts received). This will include the details of Credit/Debit Note issued by the suppliers and the differential value impact and concomitant tax payable or refund/tax credit sought.
 - for modifications/correcting errors in the returns submitted earlier.
 - submitting details of NIL rated, Exempted and Non GST inward Supplies (Both Inter-State and Intra-State) including those received from compounding taxpayers and unregistered dealers.
 - ISD credit received by the taxpayer.
 - TDS Credit received by the taxpayer.

8. For capturing details of capital goods, there will be a field for availment of ITC over a period from the date of accounting of capital goods in the books of accounts.

9. In respect of inputs, there can be two situations:

- If inputs are received in one lot, the ITC will be given in the return period in which the purchase is recorded in the books of accounts.
- If inputs covered under one invoice are received in more than one instance/lot, the ITC will be given in the return period in which the last purchase is recorded in the books of accounts.

10.

- **Auto Population** from GSTR-1 will be done on or **after 11th** of the succeeding month.
- **Addition or Deletion** of the invoice will be permitted **between 12th and 15th** of the succeeding month.
- **Adjustments** would be permitted **on 16th and 17th** of the succeeding month.

The return (GSTR-2) would be filed by 15th of the succeeding month.

SERVICE TAX

NOTIFICATIONS & CIRCULARS

SWACHH BHARAT CESS (SBC) @0.5% W.E.F NOVEMEER 15, 2015

OUR COMMENTS: The Department. of Revenue, Ministry of Finance, Government of India vide **Notification No. 21/2015-dated 6th November 2015** has appointed the 15th day of November, 2015 as the date with effect from which the provisions of Chapter VI of the Finance Act, 2015 (20 of 2015) Act, shall come into force.

Further vide **Notification No. 22/2015 dated 6th November, 2015**, it exempts all taxable services from payment of such amount of the Swachh Bharat Cess leviable under sub-section (2) of section 119 of the said Act, which is in excess of Swachh Bharat Cess calculated at the rate of 0.5 percent of the value of taxable services.

Provided that Swachh Bharat Cess shall not be leviable on services which are exempt from service tax by a notification issued under sub-section (1) of section 93 of the Finance Act, 1994 or otherwise not leviable to service tax under section 66B of the Finance Act, 1994.

COURT DECISIONS

M/S ACE CALDERYS LTD VERSUS COMMISSIONER OF SERVICE TAX, BHOPAL [CESTAT NEW DELHI]

BRIEF: In an agreement, if the words 'franchise' and 'franchisee' have been used, it does not ipso facto mean that as per that agreement franchise service was rendered. "Franchise" means an agreement by which Franchisee is granted representational right to sell or manufacture good or to provide service or undertake any process identified with franchisor, whether or not a trademark, service mark, trade name or logo or any such of symbol, as the case may be, is involved.

OUR COMMENTS: In the above case, the assessee is engaged in the manufacture of branded alumina firebricks and other refractory material. He granted franchise for manufacture of firebricks of specifications, design and quality prescribed by it to some other small manufacturing units located at Katni.

The adjudicating authority held that the difference between the amount realised on account of sales of the products to its customers and the purchase price actually paid by the assessee to these manufacturing units reflects the value of the franchise service. He raised the demand under franchise service along with interest and penalties.

The Hon'ble CESTAT held that from agreement it is clear that small manufacturers did not have any representational right to manufacture goods identified with the assessee. Also, the assessee did not provide any service to manufacturers nor did manufacturers make any payment to assessee for any service. Goods were sold to assessee and were consigned by the manufacturers only to those persons as directed by the assessee. Merely because words 'franchise' and 'franchisee' have been used in agreement does not ipso facto mean that as per that agreement franchise service was rendered and thus agreement miserably fails to qualify as franchise agreement. Hence, the Impugned demand is not sustainable. **[Decided in favour of assessee]**

M/S. AGM INDIA ADVISORS PVT. LTD. VERSUS COMMISSIONER OF SERVICE TAX, MUMBAI-I [CESTAT MUMBAI]

BRIEF: Under Rule 3(ii) of Export of Service Rules, 2005, the assessee can claim refund of unutilised cenvat credit even though he received payment in Indian rupees if the same is deemed to be convertible foreign exchange. Also, services exported are admissible for input service credit, irrespective of their classification.

OUR COMMENTS: In the above case, the assessee is registered with service tax department under the category of Management Consultants services. He filed refund claim for unutilized cenvat credit being exporter of management consultant services without payment of service tax under Rule 4 of the Export of Services Rules, 2005. The assessee received remittance against export of services in Indian Rupees but through foreign bank.

The department issued show cause notice proposing rejection of refund claim on the ground that the assessee has not received export proceeds in convertible foreign currency but in Indian rupees. Also, the assessee is registered for "management Consultant services" but they have exported "Banking and other Financial Services", for which they have not obtained registration.

The Hon'ble CESTAT held that even though the assessee received payment in Indian rupees, the same is deemed to be convertible foreign exchange as received through foreign bank. Also, the services irrespective whether it falls under banking and financial services or under management consultant services, the services have been exported. Therefore, in any case the assessee has complied with condition provided under export of services Rules, 2005. The refund cannot be rejected on the ground of classification. **[Decided in favour of the assessee]**

AMENDMENT IN CENVAT CREDIT RULES (2004)

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 22/2015-CX dated 29th October 2015** has amended the **Cenvat Credit Rules, 2004** which may be called the **CENVAT Credit (Fifth Amendment) Rules, 2015**.

In the CENVAT Credit Rules, 2004 (herein after referred to as the said rules), in rule 3, in sub-rule(7), in clause(b), after the fifth proviso, the following proviso shall be inserted, namely:-

Provided also that the credit of Education Cess and Secondary and Higher Education Cess paid on inputs or capital goods received in the premises of the provider of output service on or after the 1st day of June, 2015 can be utilized for payment of service tax on any output service:

Provided also that the credit of balance fifty percent. Education Cess and Secondary and Higher Education Cess paid on capital goods received in the premises of the provider of output service in the financial year 2014-15 can be utilized for payment of service tax on any output service:

Provided also that the credit of Education Cess and Secondary and Higher Education Cess paid on input service in respect of which the invoice, bill, challan or Service Tax Certificate for Transportation of Goods by Rail (referred to in rule 9), as the case may be, is received by the provider of output service on or after the 1st day of June, 2015 can be utilized for payment of service tax on any output service."

AMENDMENT IN NOTIFICATION NO. 42/2001 – CENTRAL EXCISE N.T. DATED 26TH JUNE 2001

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 23/2015-CX dated 30th October 2015** has amended **Notification No. 42/2001 - Central Excise N.T. dated 26th June 2001** as follows:

1. In the said Notification, in paragraph 2, in sub-paragraphs (ii) and (iii), after clause(a) occurring in both sub-paragraph, following proviso shall respectively be inserted, namely:-

Provided that where the nature of goods is such that the goods cannot be sealed in a package or a container such as coal or ore, etc., exemption from sealing of package or container may be granted by the Principal Chief Commissioner or Chief Commissioner of Central Excise subject to safeguard as may be specified by him in the permission.

The safeguards shall, inter-alia, include the following:-

(i) Method of verification of quantity and quality of goods including testing of goods where necessary at the place of removal or dispatch and at the port of export or SEZ, where the goods are received;

(ii) No remission of duty shall be allowed for loss of goods within transit;

(iii) permission shall be given on case to case basis for a specified period not exceeding one year at a time and may be withdrawn in case of misuse; and

(iv) any additional safeguards as may be specified

COURT DECISIONS

PRIMO PICK N PACK LTD. VERSUS CCE & ST, BHOPAL [CESTAT NEW DELHI]

BRIEF: Capital goods moved only between the assessee's own units, and that too for use in the manufacture of the same final products, the credit cannot be denied.

OUR COMMENTS: In the above case, the assessee is a manufacturer. He shifted the machine and semi finished goods to another premises near to the factory for completion of manufacturing process due to shortage of space in the factory and shifted back the finished goods to factory from that rented premises within 180 days. The whole transaction is well supported by challans and no job work is involved in the process.

He paid excise duty on the machine and availed credit of 50% in the same financial year and 50% in the next financial year. A show cause notice was issued alleging that the assessee has wrongly availed cenvat credit on capital goods as the same was used in another premises for short time.

The Hon'ble CESTAT held that from the above facts it can be said that the activity of assessee in using the machine is part of its manufacturing activities of final products in its registered factory premises. Also, there is no suppression of facts on the part of the assessee as he intimated the department about removal of machine by proper documents

Hence, the cenvat credit cannot be denied to the assessee.

[Decided in favour of assessee].

NOTIFICATIONS & CIRCULARS

AMENDMENT IN NOTIFICATION NO. 108/2010-CUSTOMS, DATED THE 6TH OCTOBER, 2010

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 52/2015-Customs (ADD) dated 28th October, 2015** has amended **Notification No. 108/2010-Customs, dated the 6th October, 2010**, namely:

In the said notification, after paragraph 2 and before the Explanation, the following paragraph shall be inserted, namely:

"3. Notwithstanding anything contained in paragraph 2, this notification shall remain in force upto and inclusive of the 5th day of October, 2016, unless revoked earlier."

REPROVISIONAL ASSESSMENT OF SUBJECT GOODS EXPORTED THROUGH PARTY M/S TARIQ GLASS INDUSTRIES LIMITED, PAKISTAN

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Circular No. 53/2015-Customs (ADD) dated 30th October, 2015** has ordered that the subject goods, when originating in or exported from subject countries through the said exporter namely, M/s Tariq Glass Industries Limited, Pakistan and imported into India, shall be subjected to provisional assessment till the review requested by the said party is completed.

The notification is self explanatory. The readers may refer the said notification.

AMENDMENT IN NOTIFICATION NO. 36/2001 - CUSTOMS (N.T.), DATED THE 3RD AUGUST, 2001

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 102/2015-Customs (N.T.) dated 30th October, 2015** has amended **Notification No. 36/2001-Customs (N.T.), dated the 3rd August, 2001**, namely:

In the said notification, TABLE-1, TABLE-2, and TABLE-3 have been substituted

The notification is self explanatory. The readers may refer the said notification.

COURT DECISIONS

THE COMMISSIONER OF CUSTOMS VERSUS THE CUSTOMS EXCISE AND SERVICE TAX APPELLATE TRIBUNAL AND M/S. SASS GLOBAL LOGISTICS [MADRAS HIGH COURT]

BRIEF: Suspension under Regulation 20 and Regulation 22 are different. The distinction between the two Regulations is that former is a suspension pending enquiry and the second one is a suspension by way of penalty.

OUR COMMENTS: In the above case, the assessee is operating with CHA licence. An offence report u/s 13 of the Regulations dated 16.10.2012 was received by the assessee on 18.10.2012. On these grounds the Commissioner of Customs passed an order on 30.10.2012 suspending his CHA licence with immediate effect and fixed the date for personal hearing on 8.11.2012, later, adjourned to 11.12.2012. By a further order dated 26.12.2012 passed under Regulation 20(3), the suspension was continued. The assessee then filed an appeal before the CESTAT. When the appeal was pending before the CESTAT, the Commissioner issued an order dated 27.2.2013 appointing an enquiry officer. The order of appointment of the enquiry officer was challenged by the assessee on the ground that without even issuing show cause notice, within the period of limitation, an enquiry officer had, straightway, been appointed. Also, the order of appointment was beyond the period of limitation.

The Hon'ble High Court held that objection of the order of suspension is completely different from the object of issuance of the show cause notice. Under the sub-regulation (2) of Regulation 20, a time limit of 15 days is fixed for suspending the licence from the date of receipt of a report. Under sub-regulation (3), an opportunity of hearing should be granted to the licensee within 15 days from the date of suspension. This opportunity is only in respect of suspension. The Department has taken advantage of the expressions 'suspension' appearing under Regulation 20 as well as Regulation 22. Suspension under Regulation 20 is in cases where further proceedings are sought to be initiated. and under Regulation 22 is by way of penalty after the enquiry. The distinction between two Regulations is that one is a suspension pending enquiry and the other is a suspension by way of penalty.

[Decided against Revenue]

INCOME TAX

NOTIFICATIONS & CIRCULARS

EXPENSES RELATABLE TO INVESTMENT IN NON-SLR SECURITIES BY BANKS IS A BUSINESS EXPENSE U/S 57(I)

OUR COMMENTS: The Directorate of Income Tax, Ministry of Finance, Government of India vide **Circular No. 18/2015 dated 2nd November, 2015** has clarified that expenses relatable to investment in non-SLR securities by banks is a business expense u/s 57(i) of the Act .

This has been clarified in the light of judicial decisions in the case of CIT Vs Nawanshahar Central Cooperative Bank Ltd. [2007] 160 TAXMAN 48(SC) = 2005-TIOL-94-SC- IT. It was held by the Supreme Court that the investments made by a banking concern are part of the business of banking. Hence, the income arising from such investments should fall under the head "Profits and Gains of Business and Profession" .

Therefore, the Board has decided that it is not "Income from other sources" as being viewed by the filed officers for disallowing the related expenses u/s 57(i).

The Board has also decided that no appeals may hence forth be filed on this ground by the officers of the Department and appeals already filed, if any, on this ground before Courts/Tribunals may be withdrawn/ not pressed upon.

COMPUTATION OF ARM'S LENGTH PRICE

OUR COMMENTS: The CBDT (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 86/2015 dated 29th October, 2015** has notified that where the variation between the arm's length price u/s 92C and the price of which the international transaction or specified domestic transaction has actually been undertaken does not exceed one percent of the latter in respect of wholesale trading and three percent of the latter in all other cases, the price at which the international transaction or specified domestic transaction has actually been undertaken shall be deemed to be the arm's length price for Assessment Year 2015-2016.

Explanation – For the purposes of this notification, "wholesale trading" means an international transaction or specified domestic transaction of trading in goods, which fulfils the following conditions, namely : -

- i. purchase cost of finished goods is eighty percent or more of the total cost pertaining to such trading activities; and

- ii. average monthly closing inventory of such goods is ten percent or less of sales pertaining to such trading activities.

COURT DECISIONS

M/S HIND GLOBE LINKS VERSUS INCOME TAX OFFICER, WARD-28 (4) , NEW DELHI [ITAT DELHI]

BRIEF: When the purchases from the parties are accepted, the sales made out of those purchases are not questioned and finally the payments outstanding in the name of those parties are also accepted in the subsequent year than there is no reason to doubt the outstanding balance at the year end in the name of those parties for those were not produced before him.

OUR COMMENTS: In the above case, the assessee is engaged in the manufacture of readymade garments & export to Foreign Countries.

The assessee filed the return of income which was processed u/s 143(1) of the Income Tax Act, 1961. Later on, the case was selected for scrutiny where in the AO questioned the outstanding balance of the nine creditors and on non production of parties, he added back the outstanding amount to the assessee's income considering these to be bogus transactions.

The aggrieved assessee produced the related vouchers and the sale bills, copies of accounts, confirmations and bank statements reflecting payments to the nine creditors for the impugned assessment year as well as the immediately succeeding assessment year, but he could not produce trade creditors and the reason for their non-production and dispelling the doubts arising from their PANs which on enquiry were found to be pertaining to the employees of the CA firms or the companies in which they were allegedly employed.

The Hon'ble ITAT held that if the purchases from the parties are accepted, the sales made out of those purchases are not questioned and finally the payments outstanding in the name of those parties are also accepted in the subsequent year then the outstanding balance at the year end in the name of those parties cannot be doubted for the reason the parties could not be produced before him by the assessee. Accordingly, it deleted the impugned addition made by the AO.

[Decided in favour of the assessee]

STATE TAXES

ASSAM

CHANGE IN PROCESS OF ONLINE REGISTRATION UNDER ASSAM VALUE ADDED TAX ACT, 2013

OUR COMMENTS: The Office of the Commissioner of Taxes, Government of Assam vide **Circular No. 14/2015 dated 28th October, 2015** has made changes in the process of online registration under Assam Value Added Tax Act, 2013 to prevent undue delay.

The circular is self explanatory. The readers may refer the said notification.

CROSS VERIFICATION OF FAKE/FORGED PAYMENT CHALLANS

OUR COMMENTS: The Office of the Commissioner of Taxes, Government of Assam vide **Circular No. 15/2015 dated 29th October, 2015** has instructed all the assessing officers to make such cross verification before allowing credit to claim of tax payment on the basis of bank/treasury challans furnished by a dealer or person in course of various proceedings. The in-charge Assistant Commissioner of Taxes or the Superintendent of Taxes of the Units shall take the required steps for putting in place a system of cross-verification of all payment challans furnished by dealers/persons in the irrespective unit on a daily basis. Any deviation in the matter will be viewed seriously by the Commissionerate.

DELHI

FILING OF RECONCILIATION RETURN BY 23/12/2015

OUR COMMENTS: The Department of Trade and Taxes, Government of National Capital Territory of Delhi vide **Circular No. 28 of 2015-16 dated 30th October, 2015** has modified **Circular No. 26 of 2015 dated 30/10/2015** and extended the last date of filing of online return in Form 9 for the year 2014-15, prescribed under Rule 4 of Central Sales Tax (Delhi) Rules, 2005 to 15/12/2015.

The return is to be filed by dealers who have made interstate sale at concessional rates against statutory forms 'C' or stock transferred against 'F' forms or sold the goods against 'H' forms to dealers (other than Delhi) or claimed deduction from tax able turnover against EI/EII forms or I/J forms etc.

The dealers who have not made the sale as mentioned above need not file reconciliation return in Form 9.

AMENDMENT IN CENTRAL SALES TAX, (DELHI) RULES, 2005

OUR COMMENTS: The Finance (Revenue-I) Department, Government of National Capital Territory of Delhi vide

Notification No.F.3(18)/Fin(Rev-I)/2015-2016/DSVI/886 dated 30th October, 2015 has amended the Central Sales Tax (Delhi) Rules, 2005 which may be called the Central Sales Tax [(Delhi) (Amendment)] Rules,2015.

The notification is self explanatory. The readers may refer the said notification.

APPOINTMENT OF OFFICERS TO ASSIST THE COMMISSIONER OF VALUE ADDED TAX

OUR COMMENTS: The Finance (Revenue-I) Department, Government of National Capital Territory of Delhi vide **Notification No. F.3(11)/Fin(T&E)/2009-10/DS-VI/888 dated 30th October, 2015** has appointed officers to assist the Commissioner of Value Added Tax, Government of National Capital Territory of Delhi, in the administration of the Delhi Value Added Tax Act, 2004 (Delhi Act 3 of 2005). The notification is self explanatory. The readers may refer the said notification.

SIKKIM

EXTENSION OF THE LAST DATE OF FILING RETURN FOR SECOND QUARTER OF 2015-16

OUR COMMENTS: The Commercial Tax Division, Government of Sikkim vide **Notification No. 110/CTD/2015 dated 31st October, 2015** has extended the last date for filing return for the second quarter (July-September 2015) of the financial year 2015-16 to 15th November, 2015 in view of the Durga Puja holidays in the month of October.

WEST BENGAL

EXTENSION OF THE LAST DATE OF FILING VAT RETURN FOR Q.E. 30/09/2015

OUR COMMENTS: The Directorate of Commercial Taxes, Government of West Bengal vide **Memo No. 919CT/PRO/3C/PRO/2015 dated 29th October, 2015** has extended the due date of filing VAT return for quarter ending 30.09.2015 as follows:

Form	Last date of payment of tax, interest	Extended date of online return	Extended date of paper return
1	2	3	4
Form 14 /14D	31.10.2015	16.11.2015 subject to Rule 34A(3A)	23.11.2015
Form 15	31.10.2015	16.11.2015	23.11.2015

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