52ND ISSUE

24 JAN 2016 - 30 JAN 2016

TAX CONNECT

GST	
SERVICE TAX	CENTRAL EXCISE
CUSTOMS	INCOME TAX
	STATE TAXES

JAV & ASSOCIATES
Chartered Accountants

Kolkata:
1, Old Court House Corner
"Tobacco House" 1st Floor
Room No.-13 (North)
Kolkata-70001
West Bengal

Vadodara:
Quarter no. 3/174
Gujarat Refinery Township
Jawaharnagar
Vadodara-391320
Gujarat

Contact:
+919331042424; +91931594980;
+918697575185; +913322625203
Email:
tb.chatterjee@dic.co.in;
tb.chatterjee@yahoo.co.in;
cavivekjalan@gmail.com;
vivek.jalan@icai.org

EDITORIAL

Friends,

Works Contract is one of the most disputed areas in Indirect Taxes. Courts across the Country have adjudicated on the subject but still the saga continues. We in The Bengal Chamber have received various requests from members over a period of time to dwell in detail on the subject. Hence we have decided to hold a **Fulll day Work shop on VAT & Service Tax Issues in Works Contract in Park Hotel on 19th February.** The Seminar will focus on the following major topics –

1. The various entries of works contract in The Service Tax Law.
2. Open Issues in Works Contract in Service Tax.
3. Real Estate/ Construction Industry & Works Contract.
4. Works Contract in VAT in WB
5. Works Contract in VAT in other major states
6. Works Contract in GST regime.
7. Departmental Perspective on Works Contract.

The Speakers would be –

1. **T B Chatterjee** – Chairperson Indirect Taxes Committee, BCCI
2. **Pulak Saha** – Partner, PWC
3. **Vivek Jalan** – Partner, JAV & Associates
4. **K S Mani** – Senior Director, Delloitte
5. **A Jaiswal** – Sr Manager, EY
6. **Sri Khalid Anwar** – Jt Commissioner, Commercial Taxes

On the political front, the budget gossips are gaining ground now. Amidst circles it is also expected that there would be some major changes in Service Tax in this budget. Also Income Tax norms may certainly see some easing. In addition to this, **one major change in PM Modi's Cabinet is expected is that CA Piyush Goyal may replace Mr Arun Jaitley as the Finance Minister.** However, the PMO is the last word on the same and our PM keeps his cards close to his chest till the last minute.

In Service Tax, CBEC has clarified that construction service provided by a builder to a landowner (who transfers his land/development rights to builder for getting, in return, constructed flats), should be valued in accordance with the Board Circular No. 151/2/2012-ST dated 10.2.2012 and not by Para 6.2.1 of the Education Guide 2012.

Accordingly, the value of land with constructed flats shall be value of similar flats charged by the builder/developer from the other buyers at the time when the possession or right in the property of the said flats are transferred to the land owner through a conveyance deed or similar instrument.

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

Truly Yours

Timir Baran Chatterjee
M.Com, FCS, MBA (International Business)-IIFT, ACMA

Vivek Jalan
FCA, CIDT (ICAI), B. Com

INDEX

S. NO.	TOPICS	PAGE NO.
1]	**WORKSHOP ON VAT & SERVICES TAX IN WORKS CONTRACT ON 19TH FEBRUARY, 2016**	4
2]	**COMPLIANCE CALENDAR**	5
3]	**GOODS & SERVICE TAX (GST) - REPORT OF SUB COMMITTEE - II ON MODEL GST ACT, 2016 – LEVY & COLLECTION OF TAX: RECOVERY OF TAX NOT PAID/SHORT PAID/ERRONEOUSLY REFUNDED**	6
4]	**CENTRAL TAXES**	
a)	**SERVICE TAX**	7
Case Law	Valuation of the construction service provided by a builder to a landowner, who transfers his land/development rights to builder	
Case Law	No penalty is attracted on delayed payment of service tax for the reason bank refused to take deposit in absence of PAN based registration number.	
b)	**CENTRAL EXCISE**	8
Notification/Circular	Increase in the Basic Excise Duty rates on Petrol and Diesel to Rs. 9.66/lit and Rs. 12.19/lit respectively	
Case Law	Duty liability arises and commences from the date of the order of determination and not from the date of the actual liability especially when an order of determination always dates back to the actual date of	
c)	**CUSTOMS**	9
Notification/Circular	Increase in the rate of basic customs duty on certain specified medical device from 5% to 7.5%. Also, these medical will now attract 4% SAD.	
Notification/Circular	Fixation of T V of Edible oil, Brass, Poppy seed, Areca nut, gold and Sliver	
Notification/Circular	Krishnapatnam Sea port in Nellore, Andhra Pradesh to be the 19th sea port with facility of 24x7 Customs clearance for specified imports	
Notification/Circular	Levy of definitive countervailing duty on import of Castings for wind-operated electricity generators exported from China	
d)	**INCOME TAX**	10
Notification/Circular	Amending Protocol in the Agreement between the Republic of India and the Government of the Republic of Belarus effective from 19.11.2015	
Notification/Circular	Amendment in Rule 17 relating to exercise of options u/s 11 of Income-tax Act, 1961; two new forms inserted : Form 9A and Form 10	
Case Law	Interest paid on delayed payment of purchases is not interest within the definition of section 2(28A) of the Act, thus no TDS is required to be made.	
5]	**STATE TAXES**	11
Notification/Circular	**Andhra Pradesh:** e-CST Way bills to be generated electronically for commodities figured in the CST RC – e-Waybills (VAT) to be generated for sensitive commodities figured in VAT RC	
	Delhi: Extension in date for filing of reconciliation return for the year 2014-15 to 29.02.2016	
	Nagaland: Introduction of e-Road permit mandatory for non-registered dealers for other purposes than sale	
	West Bengal: West Bengal Sales Tax Act, 1994 - Appointment of Tax Recovery Officer, West Bengal Value Added Tax Act, 2003 - Appointment of Tax Recovery Officer	

Workshop on VAT & Services Tax in Works Contract
10.00 a.m. onwards, 19th February, 2016
The Park Kolkata
17, Park Street, Kolkata 700 016

The Indirect Taxes Committee of The Bengal Chamber of Commerce and Industry is organizing a Workshop on VAT & Services Tax in Works Contract from 10.00 a.m. onwards, on 19th February, 2016 at The Park Kolkata.

The workshop will broadly deliberate on the following:

- **Works Contract under Service Tax**
- **Real Estate / Construction Industry under Service Tax**
- **Works Contract under WB VAT Act**
- **Comparative Study of Works Contract under various States**
- **GST on Real Estate / Construction**
- **Issues including various Judgments of Courts on Works Contract under VAT & CST**

Eminent tax experts who shall be addressing and interacting with the participants on the above include:

Mr. T B Chatterjee, Chairperson, Indirect Taxes Committee, The Bengal Chamber of Commerce and Industry & Chief Corporate Officer, Legal and Corporate Affairs, DIC India Ltd
Mr. Pulak Saha, Co-Chairperson, Indirect Taxes Committee, The Bengal Chamber of Commerce and Industry & Partner - Tax & Regulatory Services, Price Waterhouse & Co. LLP
Mr. Vivek Jalan, FCA, JAV & Associates, Chartered Accountants
Mr. Avisekh Jaiswal, Sr. Manager – Indirect Tax, Ernst & Young LLP
Mr. M S Mani, Senior Director, Deloitte Touche Tohmatsu India Private Limited
Mr Khalid Anwar, Jt Commissioner, Commercial Taxes, Government of West Bengal

We do hope that the programme will be relevant to you. You may please also nominate suitable representatives to attend the programme. For the purposes of registration, please email the enclosed Ready Reply Form, suitably filled in, to sarbani@bengalchamber.com.

The participation fee (inclusive of taxes) is Rs 4500/-. **A discount of 10% is applicable for a group registration on 4 or more participants registering from the same organization.** ***An early bird discount of 10% is also available for registrations before 5th February, 2016.***

Looking forward to receiving your kind confirmation.

Yours faithfully,

Subhodip Ghosh
Director General Designate

COMPLIANCE CALENDAR

Due date	COMPLIANCES FROM 24th January, 2016 to 30th January, 2016	STATUTE
25th January, 2016	Filing of monthly/quarterly VAT return	Delhi (Quarterly, if filed online) Jharkhand (Monthly)
	Issuance of WCT certificate	West Bengal VAT Act (Monthly) Mizoram VAT Act (Monthly
	Deposit of Entry tax of previous month	Maharashtra VAT Act (if registered dealer)
28th January, 2016	Deposit of VAT of previous month	Arunachal Pradesh VAT Act
	Filing of monthly/quarterly/annual VAT return	Arunachal Pradesh (Monthly, if annual turnover>Rs. 1 crore) Arunachal Pradesh (Quarterly,if annual turnover<Rs. 1 crore) Delhi (Quarterly, if filed manually) Delhi (Annually)
	Filing of monthly/quarterly WCT return	Delhi VAT Act (Quarterly) Jharkhand VAT Act (Annually)
30th January, 2016	Deposit of VAT of previous month	Chattisgarh VAT Act Haryana VAT Act (if Tax< Rs. 1 lac) Madhya Pradesh VAT Act Punjab VAT Act (if payment otherwise than by cheque) Tripura VAT Act Himachal Pradesh VAT Act Goa VAT Act (if Tax < Rs. 1 lac)
	Filing of monthly/quarterly VAT return	Chandigarh VAT Act (Quarterly) Chattisgarh VAT Act (Quarterly) Madhya Pradesh VAT Act (Quarterly) Himachal Pradesh VAT Act (Monthly, if Turnover in PY is>Rs 5 crores) Himachal Pradesh VAT Act (Quarterly, if Turnover in PY is<Rs 5 crores) Goa VAT Act (Quarterly) Manipur VAT Act (Annual Return)
	Deposit of WCT of previous month	Goa VAT Act (Monthly, if Tax< Rs. 1 lac))
	Filing of monthly/quarterly WCT return	Chattisgarh VAT Act (Quarterly) Himachal Pradesh VAT Act (Quarterly) Gujarat VAT Act (Quarterly) Madhya Pradesh VAT Act (Annually) Rajasthan VAT Act (Monthly) Goa VAT Act (Quarterly)
	Issuance of WCT certificate	Rajasthan VAT Act (Quarterly)
	Deposit of Entry tax of previous month	Chattisgarh VAT Act Madhya Pradesh VAT Act Maharashtra VAT Act (For unregistered dealers) Goa VAT Act

REPORT OF SUB COMMITTEE - II ON MODEL GST ACT, 2016 – RECOVERY OF TAX NOT PAID/SHORT PAID/ERRONEOUSLY REFUNDED

The provisions of recovery of tax not paid/short paid/ erroneously refunded in CHAPTER V of the model GST Act can be summarized as follows:

Recovery of tax not paid/short paid/ erroneously refunded

- **For any reason other than fraud or any wilful misstatement or suppression of facts**

- The proper officer shall **serve show cause notice**, **within 3 years** from the relevant date.
- For **subsequent period**, **a statement**, containing the details of tax **may be served within 1 year** from the date of service of the said notice. The service of such statement shall be deemed to be service of notice.
- The person chargeable with tax may pay the amount of tax with interest before service of notice and inform the proper officer in writing. If the amount paid falls short of the amount actually payable, a show cause notice will be served within 1 year from the date of receipt of information demanding tax and interest. If the amount is not paid within 30 days of the issue of the notice, the proper officers shall determine the amount of tax, interest and penalty (not exceeding 10% tax or Rs. 5,000/-, whichever is higher) and issue an order within 1 year from the date of issue of notice.

- **For reason of fraud or any wilful misstatement or suppression of facts**

- The proper officer shall serve show cause notice, **within 5 years** from the relevant date demanding tax along with interest and a penalty equivalent to the tax amount.
- For **subsequent period, a statement**, containing the details of tax may be served **within 1 year** from the date of service of the said notice. The service of such statement shall be deemed to be service of notice.
- The person chargeable with tax may pay the amount of tax with interest and penalty equivalent to 50% of the tax amount before service of notice and inform the proper officer in writing of such payment. If the amount paid falls short of the amount actually payable, a show cause notice will be served within 1 year from the date of receipt of information demanding tax alongwith interest and penalty equivalent to 25% of the tax amount. If the amount in the notice is not paid within 30 days of the issue of the notice, the proper officer shall determine the amount of tax, interest and penalty and issue an order within a period of 18 months from the date of issue of the notice. If the person served with the order clears the tax, interest and penalty equivalent to 50% of such tax within 30 days of the order, all proceedings in respect of the said tax shall be deemed to be concluded.

- **Other general provisions**

- The period of stay by an order of a Court or Tribunal shall be excluded in computing the period of 1, 3 or 5 years, as the case may be.
- An opportunity of personal hearing (which can be adjourned upto 3 times) shall be granted upon written request.
- The amount of tax, interest and penalty in the order cannot exceed the amount in the notice and the Appellate Authority or Tribunal or Court may modify such amount.
- Interest on the tax short paid or not paid shall be payable whether or not specified in the order determining the tax liability.
- The officer issuing the order shall be different from the officer issuing the notice.
- The above provisions shall apply, mutatis mutandis, to the recovery of interest where interest payable has not been paid or part paid or erroneously refunded.

SERVICE TAX

NOTIFICATIONS/CIRCULARS

VALUATION OF THE CONSTRUCTION SERVICE PROVIDED BY A BUILDER TO A LANDOWNER, WHO TRANSFERS HIS LAND/DEVELOPMENT RIGHTS TO BUILDER

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India vide **Circular No. F. No. 354/311/2015-TRU dated 20.01.2016 has** directed that in valuing the construction service provided by a builder/developer to a landowner (who transfers his land/development rights to builder for getting, in return, constructed flats/dwellings), the Service Tax assessing authorities should be guided by the Board Circular Circular No. 151/2/2012-ST dated 10.2.2012 and not by Para 6.2.1 of the Education Guide 2012.

As per Education Guide on Taxation of Services, 2012 value of construction service shall be the value of the land at the time of transfer.

However, **as per Board Circular** value of land with constructed flats shall be value of similar flats charged by the builder/developer from the other buyers at the time when the possession or right in the property of the said flats are transferred to the land owner by entering into a conveyance deed or similar instrument.

Education Guide, 2012 that it is merely an educational aid, however, the circular is in accordance with the valuation provisions in the Finance Act, 1994 and the Service Tax (Determination of Value) Rules, 2006. Hence, the Circular would prevail over the Education Guide, 2012.

COURT DECISIONS

M/S GURUCHARAN MOTORS, MANIPURI VERSUS COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX, KANPUR [CESTAT ALLAHABAD]

BRIEF: No penalty is attracted on delayed payment of service tax for the reason bank refused to take deposit in absence of PAN based registration number.

OUR COMMENTS: The Appellant is an "authorized service station" and registered with the Service Tax Department for discharging service tax w.e.f.31.05.2004.

A show cause notice was issued on the assessee for not paying service tax and not filing half yearly returns.

The assessee appeared before the Central Excise on 25.03.2010. It was noticed by the Revenue that he paid the service tax upto 30.09.2007 after which Bank refused

to take deposit of tax in absence of PAN based registration number. The assessee agreed to obtain PAN based registration number and deposited the tax due, on 30.03.2010 i.e. within a week.

A show cause was again issued on the assessee for interest and penalty on 19.05.2011, months after the amount was paid. The assessee contended against the same.

The Hon'ble CESTAT held that it is not case of deliberate default or contumacious conduct by the assessee.

Accordingly, the penalty was dropped.

[Decided in favor of assessee]

THIS SPACE HAS BEEN INTENTIONALLY KEPT VACANT

CENTRAL EXCISE

NOTIFICATIONS/CIRCULARS

INCREASE IN THE BASIC EXCISE DUTY RATES ON PETROL AND DIESEL TO RS. 9.66/LIT AND RS. 12.19/LIT RESPECTIVELY

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India vide **Notification No. 2/2016-Central Excise dated 15.01.2016 has amended Notification No. 12/2012 dated 17.03.2012** and increased the basic excise duty on petrol and diesel as follows:

-Petrol (unbranded) to Rs. 8.48/lit
-Petrol (branded) to Rs. 9.66/lit

-Diesel (unbranded) to Rs. 9.83/lit
-Diesel (branded) Rs. 12.19/lit.

This notification shall come into force with effect from the 16th day of January, 2016.

COURT DECISIONS

THE COMMISSIONER OF CENTRAL EXCISE, CHENNAI II VERSUS M/S. LUCAS TVS LTD. [MADRAS HIGH COURT]

BRIEF: Duty liability arises and commences from the date of the order of determination and not from the date of the actual liability especially when an order of determination always dates back to the actual date of liability

OUR COMMENTS: The assessee is the manufacturers of 'Wiper Motor Assembly'. The goods was classified by the Revenue under a different Tariff Sub-Headings having higher rate of excise duty.

The Revenue, after hearing, passed Order-in-Original dated 09.01.1995 determining the duty amount directing the assessee to pay the differential duty.

The same was appealed against by the assessee, however, the duty was confirmed by the Commissioner (Appeals), vide his Order-in-Appeal dated 26.12.2000 and the duty was paid by the assessee within three months of passing of the Order-in-Appeal.

The Order-in-Original dated 09.01.1995 being passed before 26.08.1995, the date, on which, the Finance Bill, 1995, got the assent of the President, interest payable was worked out under Section 11AA of the Act, with effect from 26.08.1995 onwards till the date of the payment of the duty.

The issue now involved relates to:

- the interest payable on delayed payment of duty,
- date from which the interest is payable.
- when the duty becomes payable? on the date when the duty becomes due or the date of the original order, determining the liability, or as on the date of the subsequent orders, either reducing or enhancing the tax liability.

The Hon'ble High Court held that from Section 11AA, it is clear that, duty is payable only when the liability is ascertained and that the liability to pay interest arises only on the determination of that duty / liability and also if the ascertained duty is not paid within a period of three months from the date of ascertainment.

Therefore, the contention of the Revenue that the determination of duty liability takes effect from the date on which the liability arises is incorrect and is liable to be rejected.

[Decided against Revenue]

THIS SPACE HAS BEEN INTENTIONALLY KEPT VACANT

CUSTOMS

NOTIFICATIONS & CIRCULARS

INCREASE IN THE RATE OF BASIC CUSTOMS DUTY ON CERTAIN SPECIFIED MEDICAL DEVICE FROM 5% TO 7.5%. ALSO, THESE MEDICAL WILL NOW ATTRACT 4% SAD

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India vide **Notification No. 4/2016 & 5/2016 – Customs dated 19.01.2016** has increased the rate of basic customs duty on certain specified medical device from 5% to 7.5%. Also, these medical will now attract 4% SAD.

Further, to give fillip to domestic manufacturing, basic customs duty is being reduced to 2.5% along with full exemption from SAD on raw materials, parts and accessories for manufacture of medical devices, falling under headings 9018 to 9022.

FIXATION OF T V OF EDIBLE OIL, BRASS, POPPY SEED, ARECA NUT, GOLD AND SLIVER

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 13/2016-Customs (N.T.) dated 15.01.2016** has amended **Notification No.36/2001-Customs, dated 03.08.2001** and fixed tariff value of edible oil, brass, poppy seed, areca nut, gold and silver by substituting tables, TABLE – 1, TABLE – 2 and TABLE – 3.

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

KRISHNAPATNAM SEA PORT IN NELLORE, ANDHRA PRADESH TO BE THE 19TH SEA PORT WITH FACILITY OF 24X7 CUSTOMS CLEARANCE FOR SPECIFIED IMPORTS

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India vide **Circular No. 1/2016 - Customs dated 06.01.2016** has decided that the facility of 24x7 Customs clearance for specified imports viz. goods covered by 'facilitated' Bills of Entry and specified exports viz. factory stuffed containers and goods exported under free Shipping Bills will be made available at Krishnapatnam Sea port in Nellore, Andhra Pradesh.

This would be the 19th Sea port in the country where 24x7 facility would be in operation.

LEVY OF DEFINITIVE COUNTERVAILING DUTY ON IMPORT OF CASTINGS FOR WIND-OPERATED ELECTRICITY GENERATORS EXPORTED FROM CHINA

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 01/2016-Customs (CVD) dated 19.01.2016** has imposed definitive countervailing duty on import of Castings for wind-operated electricity generators exported from China.

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

THIS SPACE HAS BEEN INTENTIONALLY KEPT VACANT

INCOME TAX

NOTIFICATIONS & CIRCULARS

AMENDING PROTOCOL IN THE AGREEMENT BETWEEN THE GOVERNMENT OF REPUBLIC OF INDIA AND THE GOVERNMENT OF THE REPUBLIC OF BELARUS EFFECTIVE FROM 19.11.2015

OUR COMMENTS: The Department of Revenue, Minstry of Finance, Government of India vide **Notification No. 2/2016 dated 13.01.2016** has notified that all the provisions of the protocol amending the agreement between the Government of the Republic of India and the Government of the Republic of Belarus for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property shall be effective from 19.11.2015 in the Union of India.

AMENDMENT IN RULE 17 RELATING TO EXERCISE OF OPTIONS U/S 11 OF INCOME-TAX ACT, 1961; TWO NEW FORMS INSERTED : FORM 9A AND FORM 10

OUR COMMENTS: The Department of Revenue, Ministry of Finance, Government of India vide **Notification No. 3/2016 dated 14.01.2016** has amended Rule 17 relating to exercise of options u/s 11 of the Income Tax Act, 1961 and inserted two new forms as follows:

FORM NO. 9A: Application for exercise of option under clause (2) of the Explanation to sub-section (1) of section 11 of the Income - tax Act, 1961.

FORM NO. 10: Statement to be furnished to the Assessing Officer/Prescribed Authority under sub-section (2) of section 11 of the Income-tax Act, 1961.

COURT DECISIONS

THE INCOME TAX OFFICER, WARD2,NAGAPATTINAM VERSUS MR. T. RAJENDRAN [ITAT CHENNAI]

BRIEF: Interest paid on delayed payment of purchases is not interest within the definition of section 2(28A) of the Act, thus no TDS is required to be made.

OUR COMMENTS: The assessee is an individual and is a dealer and distributor of tractors. He filed it income tax return and while his assessment under section 143(3) the Assessing Officer disallowed interest payments made to Escorts Ltd. for non deduction of tax on such interest.

The assessee contended that interest was paid to Escorts Ltd. for delayed payment of dues on account of purchase of tractors for assessee's business as a dealer. The interest paid here is a trading liability and it will not partake the character of interest within the definition of interest under the provisions of 2(28A) of the Act and hence, no TDS is required to be made. However, the Assessing Officer rejected this contention and disallowed the said interest payment.

The Hon'ble ITAT held that the definition of the term **interest as given in section 2(28A)** of the Act would mean **interest payable in any manner in respect of any monies borrowed or debt incurred including a deposit, claim or other similar right or obligation and includes any service fee and other charges in respect of the monies borrowed or debt incurred in respect of any credit facility which has not been utilised.**

The impugned payment here has a direct link and immediate nexus with the Trade liability being connected with the delayed purchase payment, hence, did not fall within the category of "Interest" as defined in Sec. 2(28A) of the I.T. Act for the purpose of deduction of Tax at Source as prescribed u/s. 194A of the Act.

Therefore, the assessee cannot be held a defaulter of non deduction of tax at source u/s. 194A of the Act

[Decided against revenue]

THIS SPACE HAS BEEN INTENTIONALLY KEPT VACANT

ANDHRA PRADESH

E-CST WAY BILLS TO BE GENERATED ELECTRONICALLY FOR COMMODITIES FIGURED IN THE CST RC – E-WAYBILLS (VAT) TO BE GENERATED FOR SENSITIVE COMMODITIES FIGURED IN VAT RC

OUR COMMENTS: The Office of the Commissioner of Commercial taxes, Government of Andhra Pradesh vide **Circular No. CCT's Ref. No. CCW/152/2015 dated 19.01.2016** has directed that in order to prevent dealers to generate electronically CST Waybills/ CST statutory forms for commodities which are not mentioned in the CST Registration Certificate, a system will be put in place from 01-02-2016 such that the dealers will not be able to generate e-CST Waybills for commodities which are not registered in the VATIS of the CT Department of Andhra Pradesh. Similarly, the dealers can not generate eWaybills (VAT) for sensitive commodities, if the same are not registered in the VATIS.

The procedure for registration has been discussed in detail in the circular. The readers may refer the said circular.

DELHI

EXTENSION OF TIME FOR FILING OF RECONCILIATION RETURN FOR 2014-05 TO 29.02.2016

OUR COMMENTS: The Department of Trade & Taxes, Government of National Capital Territory of Delhi vide **Circular No. 34 of 2015-16 dated 15.01.2016** has extended the last date of filing of online return in Form 9 for the year 2014-15 to **29.02.2016.**

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 taxable turnover against E-I/EII forms or I/J forms etc.

NAGALAND

INTRODUCTION OF E-ROAD PERMIT MANDATORY FOR NON-REGISTERED DEALERS FOR OTHER PURPOSES THAN SALE

OUR COMMENTS: The Office of Commissioner of Taxes, Government of Nagaland vide **Notification No. CT/M/5/69(Pt) dated 15.01.2016** has further expnaded the e-Services for better service delivery and notified that all Road Permits (RP) shall be mandatorily issued online w.e.f. 26th January, 2016 for the purpose of importing goods into the state.

The process flow has been discussed in detail in the notification. The readers may refer the said notification.

WEST BENGAL

WEST BENGAL SALES TAX ACT, 1994 - APPOINTMENT OF TAX RECOVERY OFFICER, WEST BENGAL VALUE ADDED TAX ACT, 2003 - APPOINTMENT OF TAX RECOVERY OFFICER

OUR COMMENTS: The Finance Department, Government of West Bengal

- vide **Notification No. 59 F.T. dated 15.01.2016** has appointed Tax Recovery Officers in respect of the specified areas over which they will exercise jurisdiction for the purpose of Section 52, Section 53, Section 54, Section 55, Section 56 and Section 56A of the West Bengal Sales Tax Act, 1994 and the rules regulating the procedure for recovery of tax, penalty, and interest of the total amount recoverable as referred to in Schedule X of the said Act.
- vide **Notification No. 60 F.T. dated 15.01.2016** has appointed Tax Recovery Officers in respect of the specified areas over which they will exercise jurisdiction for the purpose of Section 55, Section 56, Section 57, Section 58 and Section 59 of the West Bengal Value Added Tax Act, 2003 and the rules in Schedule F to the said Act.

The notification is self-explanatory. The readers may refer the said notification for details.