

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

Corrigendum to Trade Circular No. 14/2017 dated 21.12.2017

DATED: 06.02.2018

In Trade Circular No. 14/2017 dated 21.12.2017, in paragraph number 8.0, for the words 'the WBGST Act' please read 'the CGST Act'.

The said paragraph after correction is to be read as under:

- 8.0 It is also clarified that the drawback of all taxes under GST (Central Tax, Integrated Tax, State/Union Territory Tax) should not have been availed while claiming refund of accumulated ITC under section 54(3)(ii) of the CGST Act. A declaration to this effect forms part of **FORM GST RFD-01A** as well.

Sd/-
(Smaraki Mahapatra)
Commissioner,
State Tax, West Bengal

Memo. No. 87CT/PRO
3C/PRO/2018

Date: 06.02.2018

Copy forwarded to the Senior Joint Commissioner, Commercial Taxes/ ISD for information and for uploading it on the official website and internal website of the Directorate for information of all concerned.

Sd/-
(Adesh Kumar)
Addl.CST & PRO