

## **ONLINE SERVICE FOR DEDUCTION OF SALES TAX AT SOURCE**

Are you a person **RESPONSIBLE** for **PAYING** any sum to any dealer for execution of a works contract within West Bengal and you do the same belonging to or on behalf of-

<b>CENTRAL GOVERNMENT DEPARTMENT</b>	<b>STATE GOVERNMENT DEPARTMENT</b>	<b>CENTRAL &amp; STATE GOVT. UNDERTAKING</b>
<b>GRAM PANCHAYAT</b>	<b>PANCHAYAT SAMITY</b>	<b>ZILLA PARISHAD</b>
<b>MUNICIPALITY</b>	<b>CORPORATION</b>	<b>CO-OPERATIVE SOCIETY</b>
<b>COMPANY</b>	<b>PARTNERSHIP FIRM</b>	<b>JOINT-VENTURE COMPANY</b>
<b>PROMOTER</b>	<b>BANK</b>	<b>EDUCATIONAL INSTITUTION</b>
<b>HOSPITAL</b>	<b>NURSING HOME</b>	<b>DIAGNOSTIC CENTRE</b>
<b>LIMITED LIABILITY PARTNERSHIP</b>		

**THEN YOU ARE BOUND TO DEDUCT SALES TAX AT SOURCE AGAINST EVERY PAYMENT MADE AGAINST EXECUTION OF THAT WORKS CONTRACT.**

### ➤ **RATE OF DEDUCTION:-**

The rate of deduction is :-

- 2% if the Works Contractor is a registered dealer in West Bengal and
- 4% if he is NOT registered.

### ➤ **COMPULSORY LEGAL FORMALITIES FOR EVERY SUCH DEDUCTOR:-**

<b>Sl.</b>	<b>Procedures</b>	<b>Mode</b>	<b>Time Limit</b>
1	Apply for Enrolment Certificate and get Dematerialised Enrolment Certificate	<b>ONLINE</b>	Within 30 days from 20 <sup>th</sup> . January, 2012 or date of commencement of intra-state works contract, whichever is later
2	Generate User ID & Password for e-Service	<b>ONLINE</b>	Any time after online enrolment
3	Deduct Sales Tax at Source	<b>MANUAL</b>	Against every payment made against works contract
4	Deposit deducted STDS at designated Bank/ Govt. Treasury	<b>MANUAL</b>	Total amount deducted in a month, within 10 days from end of that month
5	Submit Monthly Scroll of deposits (Form 19A) along with details of all deductions during the month and details of STDS payment	<b>ONLINE</b>	Within 20 days from end of that month
6	Generate STDS Deduction Certificates (Form 18A) for the submitted scroll and issue to respective Contractors and get print-outs of Form 19A, Form 18A	<b>ONLINE-</b> Generation & Printing <b>MANUAL-</b> Issue	Within 25 days from end of that month (for generation)
7	Deposit Hard Copies of STDS Payment document (Challan/ Accounts Statement), Scroll & Deduction Certificates at the STDS Cell	<b>MANUAL</b>	Within 45 days from end of that month

## **WHERE TO GO:-**

### **❖ FOR 1, 2, 5 & 6 ABOVE:-**

- Go to Directorate's Website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in);
- Select the link **e-STDS** in the in the home page under e-Services under VAT & CST;
- Select the link **User Manual for e-STDS** for help
- Select the link **e-STDS (Sales Tax Deducted at Source)**;
- Select from the links:
  - ✓ **Generate STDS ENROLMENT No.** :for application and generation of Enrolment Certificate;
  - ✓ **Click here to Generate User Id & Password** :for User ID & Password for login to e-service on STDS;
  - ✓ **Click here to submit Form 19 or Generate Form 18** :for submission of Form 19A, generation of Form 18A and for getting printouts.
- Follow the instructions as and when asked.

### **❖ FOR 7 ABOVE:-**

- **OFFICE OF THE COMMISSIONER, COMMERCIAL TAXES, WEST BENGAL,**  
**STDS Cell, Directorate of Commercial Taxes, 14, Beliaghata Road, Kolkata-700015**  
**2<sup>nd</sup>. Building, 1<sup>st</sup>. Floor, Room No. 102,**  
**Phone No. 033-2251-6784/5786/0705 to 0710 – Extn. 302/316;**  
**E-mail ID: stds.comtax@gmail.com**
- For any query consult **HELPDESK** (contact info in [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in)) or **STDS Cell**.
  - **Help Desk Contact Details:**  
**Phone No. 033-2251-6784/5786/0705 to 0710 – Extn. 257/341**
- For e-Service Procedure consult **"USER MANUAL"** under e-STDS link in [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in)