

Government of West Bengal
Health & Family Welfare Department
TDE Branch
Swasthya Bhavan
GN 29, Sector V, Salt Lake, Kolkata – 700 091

Memo No HF/O/TDE/ 612 /2B-06/2015

Dated, Kolkata 20.07.2015

MEMO

In pursuance of FD notification No 3910-F(Y) dated 18th May, 2015, collection of tax at source (TCS) is mandatorily applicable in case of purchase of goods taxable under West Bengal VAT Act, 2003 and will have to be deposited at Treasury at the following rate :

- I. 3 per cent where the dealer is registered under the West Bengal VAT Act, 2003 and produces e-certificate of filing return obtained from the Commercial Tax website.
- II. 5 per cent where the dealer is registered under the West Bengal VAT Act, 2003 and does not produce e-certificate of filing return and
- III. 5 per cent where the dealer is not registered under the West Bengal VAT Act, 2003.

Under the context stated above, the following actions in this regard are contemplated :

- a. At the first instance, all the DDOs at the level of procuring authorities under H&FW Department should get themselves enrolled for the purpose of collection of tax at source (TCS) in the web site of Commercial Tax Department.
- b. Since the processing of bill is system generated through SMIS, a provision for deduction of VAT at source has already been created in the SMIS at the rate of 3% or 5% (as the case may be).
- c. The concerned DDO(s) are requested to upload the information of tax deducted at source to the portal of Commercial Tax Department (www.wbcomtax.com) for generation of Form 18 after the bill being cleared by the concerned Treasury/PAO.
- d. The following amount is being provided to the concerned health facilities for mitigating professional fees and miscellaneous charges for uploading the information in the portal of Commercial Tax Department :
 - I. Rs 2000/- per Medical College & hospitals & Speciality hospitals per month.
 - II. Rs 6000/- per DRS for DRS and other health facilities within the district per month.
- e. The charge will be debited from the Testing & handling charges being accumulated in the WB State Health & FW Samity.
- f. All the CMS approved vendors are being requested to submit the e-certificate of VAT filing of last quarter alongwith the bills to determine the percentage of VAT to be deducted at source (3% or 5%) by the concerned DDO.

This has approval of the Principal Secretary of this department.
All concerned are being informed.



Special Secretary

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Dated, Kolkata 20.07.2015

Copy forwarded to the following for information and taking necessary action :

1. Director of Health Services, West Bengal.
2. Director of Medical Education, West Bengal.
3. Mission Director, NHM
4. Project Director, WBSAPC&S
5. Director General, AYUSH
6. Managing Director, WBMSCL
7. Chairman, West Bengal Health Recruitment Board.
8. Managing Director, EMAIL
9. OSD & Spl Secretary, Vig/Nursing branch
10. Joint Secretary, MERT/Vigilance/Nursing/AYUSH/
11. Director of Homeopathy/Ayurveda
12. Director, Drug Control
13. Director, State Drug Control & Research Laboratory.
14. DDHS(E&S), Central Medical Stores.
15. State Health Transport Organization.
16. Deputy Secretary, PHP
17. OSD & Deputy Secretary, GA
18. Principal, Medical College & Hospital, All MCH.....
19. MSVP, Medical College & Hospital, All MCH.....
20. Director/MSVP/MS, Speciality hospital,(all)
21. Chief Medical Officer of Health, All districts
22. Superintendent, District Hospital (all)
23. Superintendent, Sub Divisional Hospital/ State General hospital (all)
24. Financial Advisor of this Department.
25. Addl DHS(A&AV)
26. Jt Director (Accounts) attached to the office of the Directorate of Health Services.
27. Accounts Officer, Medical College & Hospital, All MCH/Speciality hospital.
28. Accounts Officer attached to the office of the CMOH (all districts)
29. Accounts Officer attached to the office of the Central Medical Stores.
30. Asst Secretary & DDO, GA branch
31. IT Co-ordinator with request to upload the Memo to the dept's website.
32. PS to the Principal Secretary of this Department for kind perusal of Principal Secretary.


Special Secretary