



“Under Jurisdiction of Nagpur Court Only”

WESTERN COALFIELDS LIMITED

(A Govt. of India undertaking)

COAL ESTATE CIVIL LINES , NAGPUR - 440 001

PHONE NO. : 2510038 FAX No. : 2510038/2511664

Email : wcltax@gmail.com Website : westerncoal.gov.in

CIN : U10100MH1975GOI018626

NOTING SHEET

07.07.2015

**SUB:- PROCEDURE FOR REFUND OF 3% AGAINST SUBMISSION OF "C" FORMS
IN RESPECT OF INTER-STATE COAL SALES FROM WCL MAHARASHTRA AREAS
FOR F.Y.2015-16 TIN: 2778000004C**

This procedure is applicable in respect of inter-state coal sales from WCL Maharashtra Areas w.e.f. 01.04.2015 i.e. invoice date. It is observed that many customers are claiming refund of 3% CST upon submission of "C" Forms in respect of invoices where in 5% CST is billed and subsequently deposited with the sales tax department, Govt of Maharashtra.

1. Customers seeking 3% refund have to submit valid C Forms for correct value (taxable amount plus 2% CST amount) and covering all the invoices / transactions made in the relevant quarter.

2. Our invoice numbers have to be shown in full in the C Form Annexure in order to ascertain the colliery/mine from where lifting has been effected.

3. Original and Duplicate copy of C Forms have to be submitted to the Manager (Finance) (Sales Tax), Western Coalfields Ltd, 2nd Floor, Accounts Department, Coal Estate, Civil Lines, NAGPUR – 440 001 with a copy to the concerned Areas.

4. In order to speed up the refund process , it is advisable to send a scanned copy of the C Form and its annexure by email to the respective Areas , CC to wclcfirms@gmail.com so that question of non-receipt of copy of C Form does not arise.

5. Customers are requested to adhere to the time limit for issue of C Forms as per the CST Act'1956. The provision is summarized below:-

| Quarter Ending of a Fin Year | Time Limit for submission of C Form of a Fin Year |
|------------------------------|---|
| JUNE | Within Q.E.Sept |
| SEPT | Within Q.E.Dec |
| DEC | Within Q.E.March |
| MAR | Within Q.E.June of next F.Y. |

6. Any discrepancy in the C Form has to be brought to the notice of the Customer immediately in order to enable them to rectify the same. However, after receipt and verification of C Forms by the Areas, refund / credit note, if due, has to be processed and issued to the party in a time frame of 1 (one) month.

7."C" Forms for 2015-16 submitted after completion of our VAT Audit for the F.Y.2015-16 (likely by 15/12/2016) will NOT be accepted by us. This may please be noted. Customers are therefore again requested to submit the C Forms well within the time limit as specified above.

8. Necessary reporting has to be made by the Areas in the monthly return to HQ sales tax cell in order to adjust / recover the refunded tax amount from sales tax department.

9. Email ID's of Areas are given in the table below:-

| AREA | EMAIL ID |
|------------|--|
| BALLARPUR | afmballarpur@gmail.com |
| CHANDRAPUR | afmcha@gmail.com |
| WANI | waniarea@gmail.com |
| WANI NORTH | sales.wna@gmail.com |
| MAJRI | afmmajwcl@gmail.com |
| UMRER | gmumrer@gmail.com |
| NAGPUR | wcl_afmna@yahoo.com |