

GOVERNMENT OF WEST BENGAL
 DIRECTORATE OF COMMERCIAL TAXES 14,
 BELIAGHATA ROAD, KOLKATA – 15.

Delegation of powers by the Commissioner

ORDER

Dated : 16.01.2009

In exercise of the power conferred upon me by section 3(4) of the West Bengal Sales Tax Act, 1994 (West Bengal Act XLIX of 1994) read with rule 3(1) of the West Bengal Sales Tax Rules, 1995 and in supersession of all previous orders on the subject, I do hereby delegate the powers under different sections of the said Act specified in the entries in column (2) of the Table below and described in the corresponding entries in column (3) to the officers specified in the corresponding entries in column (4) thereof, being persons appointed under sub-section (1) of section 3 of the said Act, subject to the condition that the powers hereby delegated shall be exercised only within their respective jurisdiction unless specific jurisdiction is mentioned there-against.

TABLE

| Serial No. | Section | Description of power | Designation of Officer |
|------------|---------|--|--|
| (1) | (2) | (3) | (4) |
| 1 | 2(40) | To grant permission to alter election | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer |
| | 2(43) | To grant permission to a dealer to change his year | Ditto |
| 2 | 7 | To require the Bureau of Investigation under the proviso to sub-section (4) of section 7 of the Act to transfer any accounts, registers or documents seized by it. | Senior Joint Commissioner, Commercial Taxes. |
| 3 | 9 | To fix the date of commencement of the liability to pay tax by a dealer. | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer |
| 4 | 11 | To determine, collect and recover the amount of tax payable and to exercise all other powers. | Ditto |
| 5 | 14 | To determine, collect and recover the amount of tax payable and to exercise all other powers | Ditto |
| 6 | 15 | To fix the date of commencement of the liability to pay tax by a dealer, who is engaged in the execution of works contract, under section 15 | Ditto |

| | | | |
|----|---------|---|--|
| 7 | 26 & 27 | To register a dealer and to grant him a certificate of registration, amend or cancel his certificate of registration | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer |
| | | To issue a fresh certificate of registration | Ditto |
| 8 | 28 | To demand from a registered dealer or from a person who has applied for registration under the Act, reasonable amount of security or additional security for securing proper and timely payment of tax or any other sum payable by him under the Act under sub-section (1) of section 28. | Additional Commissioner, Commercial Taxes/ Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes. |
| | | To demand from any person who imports into West Bengal any consignment of goods a reasonable security under sub-section (3). | Ditto. |
| | | To demand security under sub-section (4) from any dealer for proper use and safe custody of forms referred to in sub-section (3) of section 68. | Ditto |
| | | To forfeit the whole or part of the security or additional security under sub-section (5) | Ditto |
| | | To refund any amount of security or part thereof under sub-section (7). | Ditto |
| 9 | 29 | To impose penalty on a dealer for failure to get himself registered after being liable to pay tax and enforce payment and recovery of such penalty. | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer |
| 10 | 30 | To require any dealer other than a registered dealer, to furnish returns under sub-section (3) of section 30. | Additional Commissioner, Commercial Taxes/ Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes. |
| | | To require a dealer to produce any documents, registers, statements or documents or to furnish information under sub-section (7) | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer. |
| 11 | 34 | To determine the interest payable by the Commissioner and to pay interest to the dealer. | Additional Commissioner, Commercial Taxes/ Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes. |

| | | | |
|-----|-------------|---|--|
| 12 | 37 | To refund to a buyer tax or excess tax under sub-section (3). | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer. |
| | | To impose penalty on a dealer under sub-section (4) and enforce payment and recovery of such penalty. | Ditto |
| 13 | 38 | To adjust the amount deposited under sub-section (4) in respect of liability of payment against execution of works contract. | Ditto |
| | | To impose penalty under sub-section (5). | Ditto |
| | | To refund or adjust any amount under sub-section (6). | Ditto |
| 14 | 45, 46 & 47 | To make an assessment of tax or penalty or to fix a date of payment and to exercise all other powers. | Ditto |
| 15 | 49 & 50 | To determine the interest payable by a dealer, to fix a date for payment or to rectify the amount of such interest. | Ditto |
| 16 | 52 & 53 | To send or forward a certificate to the Tax Recovery Officer. | Ditto |
| 17 | 54 | To withdraw or cancel a certificate referred to in section 52 or correct any mistake in such certificate. | Ditto |
| 18 | 57 | To direct a person to deposit money and to exercise all powers therefore. | Ditto |
| 19 | 60 | To refund tax, penalty or interest paid in excess. | Ditto |
| 20 | 61 | To reimburse tax levied under the Act in respect of inter-State sales of declared goods. | Ditto |
| 20A | 62A | To require production of the accounts, registers or documents of any transporter, carrier or transporting agent and to require him to furnish any information referred to in sub-section (1) of section 62A and to explain them. | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer/Assistant Commercial Tax Officer |
| | | To inspect under sub-section (2) of section 62A – (a) all accounts, registers and documents of a transporter, carrier or transporting agent and goods transported by him including those stored in a go down or warehouse. (b) All goods kept in any place of his transport business, warehouse or go down. | Ditto Ditto |
| | | To enter and search any place of transporting business referred to in sub- | Ditto |

| | | | |
|-----|-----|---|---|
| | | section (3) of section 62A. | |
| | | To direct any transporter, carrier or transporting agent to stop transportation of any consignment or to stop delivery of goods transported by him as referred to in clause (a), or clause (b), of sub-section (4) of section 62A. | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer. |
| 21 | 64 | To impose penalty for contravention of the provisions of section 63 or to exempt a dealer from payment of penalty. | Ditto |
| 22 | 65 | To require production of the accounts, registers or documents of any person and to require him to furnish any information referred to in sub-section (1) and explain them. | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer/Assistant Commercial Tax Officer |
| | | To inspect under sub-section (2) – (a) all accounts, registers and documents of a dealer including those relating to stock, purchases, sales and deliveries of goods by any dealer. (b) All goods kept in any place of business of a dealer. | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer/Assistant Commercial Tax Officer Ditto |
| 23 | 71 | To determine the value of seized goods, to impose penalty, to fix a date of payment, to extend a date for payment of such penalty, to release such seized goods, to sell such goods in open auction, to destroy such goods, to pay balance amount to owner of such goods or the person from whom such goods are seized. | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer. |
| 23A | 71B | To impose penalty upon any person, dealer or casual trader who has transported goods in contravention of section 68 and such goods are not available for seizure. | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes |
| 24 | 72 | To require production of declaration under sub-section (2) | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer/Assistant Commercial |

| | | | |
|----|----|--|---|
| | | | Tax Officer |
| | | To countersign declaration produced by the transporter under sub-section (3) and sub-section (9). | Ditto |
| | | To endorse any declaration produced by the transporter under sub-section (4). | Ditto |
| | | To intercept and seize goods under sub-section (5). | Ditto |
| | | To impose penalty under sub-section (6), to extend the date of payment of such penalty under sub-section (7), to detain goods under sub-section (8), to seize under sub-section (10) and sell such goods in open auction under sub-section (12) and to pay balance amount to owner of such goods under sub-section (13). | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer |
| 25 | 73 | To require a transporter to stop a goods vehicle, to produce the way bill and documents referred to in sub-section (1) and countersign way bill. | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer/Assistant Commercial Tax Officer. |
| 26 | 76 | To impose penalty upon a dealer for concealment of sales or any particulars thereof, or for submission of incorrect statement of turnover of purchases or sales or incorrect particulars of sales or purchases in the return with the intent to reduce the amount of tax payable by him. | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer. |
| 27 | 80 | To revise suo motu an assessment made or an order passed by a Commercial Tax Officer or Assistant Commercial Tax Officer. | Joint Commissioner, Commercial Taxes/ Deputy Commissioner, Commercial Taxes |
| | | To revise suo motu an assessment made or an order passed by a Deputy Commissioner | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes |
| | | To revise suo motu an assessment made or an order passed by the Joint Commissioner. | Senior Joint Commissioner, Commercial Taxes. |
| | | To revise suo motu an assessment made or an order passed by a Senior Joint Commissioner, Commercial Taxes. | Additional Commissioner, Commercial Taxes |
| 28 | 81 | To revise, on application, an assessment made or an order passed by a Commercial Tax Officer or Assistant Commercial Tax Officer. | Joint Commissioner, Commercial Taxes/ Deputy Commissioner, Commercial Taxes |

| | | | |
|----|----|---|---|
| | | To revise, on application, an assessment made or an order passed by a Deputy Commissioner, Commercial Taxes | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes |
| | | To revise, on application, an assessment made or an order passed by a Joint Commissioner, Commercial Taxes | Senior Joint Commissioner, Commercial Taxes. |
| | | To revise, on application, an assessment made or an order passed by a Senior Joint Commissioner, Commercial Taxes. | Additional Commissioner, Commercial Taxes |
| | | To revise, on application, an assessment made or an order passed by an Additional Commissioner, Commercial Taxes. | Special Commissioner, Commercial Taxes. |
| 29 | 82 | To file a memorandum before the Appellate and Revisional Board under sub-section (3) | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes |
| 30 | 90 | To compound offence and to determine and accept composition money. | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes |
| 31 | 94 | To issue clearance certificate. | Senior Joint Commissioner, Commercial Taxes/Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer |
| 32 | 99 | To accept application for amendment of certificate of registration under sub-section (8) of section 26 for transfer of ownership of business. | Ditto |

This order will take effect from 16.01.2009.

(H.K. DWIVEDI)
Commissioner,
Commercial Taxes, West Bengal.

**Memo No. 31(225)-CT/PRO
21U/PRO/2006**

Date: 16.01.2009.

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Govt. of West Bengal, Finance Department, W.B.
- 2) Spl. Commissioner, Commercial Taxes, W.B./All Addl. Commissioners, Commercial Taxes, W.B.
- 3) Senior Joint Commissioner, Commercial Taxes, (HQ)/Profession Tax(HQ)

4) Senior Joint Commissioner, Commercial Taxes,
Circle/Range

5) Joint Commissioner, Commercial Taxes,(C.S),Kolkata/Asansol/Siliguri

6] Joint Commissioner, Commercial Taxes.....Charge/Profession
Tax.....Range.

7) Public Relations Officer, Dte. of Commercial Taxes, W.B. 8] Public
Information Officer, Dte. of Profession Taxes, W.B.

9) Trade Bodies.....

for Commissioner,
Commercial Taxes, W.B.

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES 14,
BELIAGHATA ROAD, KOLKATA – 15.

Use of Declaration Forms

Notification No. 1-CT dated 16.1.2009

By virtue of the power conferred by rule 73(5) of the West Bengal Sales Tax Rules, 1995, I do hereby notify that the following 11 (eleven) series of declarations in Form No. 11 and Form No. 12 bearing monetary limits of purchase specified for each series will be issued by the Senior Joint Commissioners, Commercial Taxes/Joint Commissioners, Commercial Taxes/ Deputy Commissioners, Commercial Taxes/Commercial Tax Officers in terms of the provisions of the West Bengal Sales Tax Act, 1994 with effect from January 16, 2009.

| Series Declaration No. 11 and Form No. 12 | of Form | Monetary limit of purchase to be covered. |
|--|------------|---|
| A | | Upto Rs. 20000 |
| B | | Between Rs. 20001 & Rs. 40000 |
| C | | Between Rs 40001 & Rs. 60000 |
| D | | Between Rs. 60001 & Rs. 80000 |
| E | | Between Rs. 80001 & Rs. 100000 |
| F | | Between Rs. 100001 & Rs. 150000 |
| G | | Between Rs. 150001 & Rs. 250000 |
| H | | Between Rs. 250001 & Rs. 500000 |
| I | | Between Rs. 500001 & Rs. 750000 |
| J | | Between Rs. 750001 & Rs. 1000000 |
| K | | Above Rs. 1000000 |

Commissioner,
Commercial Taxes, West Bengal.

**Memo No. 32(225)-CT/PRO
21U/PRO/2006**

Date: 16.01.2009.

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Govt. of West Bengal, Finance Department, W.B.
- 2) Spl. Commissioner, Commercial Taxes, W.B./All Addl. Commissioners, Commercial Taxes, W.B.
- 3) Senior Joint Commissioner, Commercial Taxes, (HQ)/Profession Tax(HQ)
- 4) Senior Joint Commissioner, Commercial Taxes,
Circle/Range
- 5) Joint Commissioner, Commercial Taxes,(C.S),Kolkata/Asansol/Siliguri
- 6] Joint Commissioner, Commercial Taxes.....Charge/Profession Tax.....Range.
- 7) Public Relations Officer, Dte. of Commercial Taxes, W.B. 8] Public Information Officer, Dte. of Profession Taxes, W.B.
- 9) Trade Bodies.....

for Commissioner,
Commercial Taxes, W.B.

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES 14,
BELIAGHATA ROAD, KOLKATA – 15.**

AUTHORISATION

Dated : 16.1.2009

In exercise of the power conferred upon me by the provisions of Rules of the West Bengal Sales Tax Rules, 1995, referred to column (2) of the Table below and in supersession of all previous orders on the subject, I do hereby authorize the Officer or Officers mentioned in column (3) of the Table appended below to exercise the powers and perform the duties as required by or under the provisions of rules referred to in column (2) of the said Table, subject to the conditions that such officers shall exercise the powers and perform the duties within their respective jurisdictions.

TABLE

| Serial No. | Section/Rule | Designation of Officers | |
|------------|--------------|-------------------------|--|
| (1) | (2) | (3) | |
| 1 | Rule 26(1) | (i) | Senior Joint Commissioners, Commercial Taxes, Special Cell/Joint Commissioners, Commercial Taxes, Special Cell/ Deputy Commissioner, Commercial Taxes, Special Cell if the place of business specified in the application for Provisional Certificate is located in the district of Calcutta, North 24-Parganas, South 24-Parganas, Howrah, Hooghly, Nadia or Murshidabad. |
| | | (ii) | Senior Joint Commissioners, Commercial Taxes/Joint Commissioners, Commercial Taxes of the Circle having jurisdiction over the place of business specified in the application for Provisional Certificate if such place of business is located in the districts other than those specified in (i) above. |
| 2 | Rule 100(1) | Senior | Joint Commissioners, Commercial Taxes, Special Cell/Joint Commissioners, Commercial Taxes, Special Cell/ |

| | | |
|---|----------|---|
| | | Deputy Commissioner, Commercial Taxes, Special Cell in case of an industrial unit in which the amount of investment as mentioned in Explanation to rule 98 exceeds Rs. 5 lakh, and Senior Joint Commissioners, Commercial Taxes/Joint Commissioners, Commercial Taxes of the Circle having jurisdiction over the place of business mentioned in the application for Eligibility Certificate in case of industrial unit in which the amount of investment as mentioned in Explanation to rule 98 does not exceed Rs. 5 lakh. |
| 3 | Rule 147 | Senior Joint Commissioners, Commercial Taxes, Special Cell/Joint Commissioners, Commercial Taxes, Special Cell/Deputy Commissioner, Commercial Taxes, Special Cell |
| 4 | 172(1) | <p>(i) If the place is in Kolkata, Joint Commissioner, Commercial Taxes, Central Section/Deputy Commissioners, Commercial Taxes, Central Section/Commercial Tax Officers, Central Section;</p> <p>(ii) If the place is outside Kolkata, Joint Commissioner, Commercial Taxes/ Deputy Commissioners, Commercial Taxes,/Commercial Tax Officers in the respective Charges in whose jurisdiction the place falls.</p> |
| 5 | 173(1) | Do |
| 6 | 211(4) | <p>(i) Joint Commissioner, Commercial Taxes, Central Section/Deputy Commissioner, Commercial Taxes, Central Section/Commercial Tax Officer, Central Section where address of the person or the casual trader or the place of business of the dealer (other than registered) falls within Kolkata;</p> <p>(ii) Joint Commissioner, Commercial Taxes/ Deputy Commissioner, Commercial Taxes/Commercial Tax Officers of the respective charge where address of the person or casual trader or the place of business of the dealer (other than registered) falls outside Kolkata.</p> |
| 7 | 211(4a) | In addition to the authority already vested in the said sub-rule (4a) to the officers of the Charge offices and ranges, to the Joint Commissioner, Commercial Taxes, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction/Deputy Commissioner, Commercial Taxes, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction/Commercial Tax Officer, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction. |
| 8 | 211(5) | <p>(i) Joint Commissioner, Commercial Taxes, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction /Deputy Commissioner, Commercial Taxes, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction /Commercial Tax Officers, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction and Joint Commissioner, Commercial Taxes, Deputy</p> |

| | | |
|----|----------------------------------|---|
| | | <p>Commissioner, Commercial Taxes and Commercial Tax Officer posted in Range offices within their respective jurisdiction.</p> <p>(ii) All other Joint Commissioner, Commercial Taxes/ Deputy Commissioner, Commercial Taxes, Commercial Tax Officer within their respective jurisdictions.</p> |
| 9 | 212(7) | Do |
| 10 | 212(9) | Do |
| 11 | 213(1) | Joint Commissioner, Commercial Taxes, Central Section/Deputy Commissioner, Commercial Taxes, Central Section/Commercial Tax Officer, Central Section/Assistant Commercial Tax Officer, Central Section, Kolkata, Asansol, Siliguri within their respective jurisdiction. |
| 12 | 214B(6) | Joint Commissioner, Commercial Taxes, Central Section/Deputy Commissioner, Commercial Taxes, Central Section/Commercial Tax Officers, Central Section. |
| 13 | 214C(4) | <p>(i) Joint Commissioner, Commercial Taxes, Central Section/Deputy Commissioners, Commercial Taxes, Central Section/Commercial Tax Officers, Central Section in respect of all areas in West Bengal</p> <p>(ii) Joint Commissioner, Commercial Taxes/ Deputy Commissioner, Commercial Taxes, /Commercial Tax Officer within their respective jurisdictions.</p> |
| 14 | 215B(1)(b) | Joint Commissioner, Commercial Taxes, Central Section/Deputy Commissioners, Commercial Taxes, Central Section/Commercial Tax Officers, Central Section |
| 15 | 215B(5) proviso | <p>(i) Joint Commissioner, Commercial Taxes, Central Section/Deputy Commissioners, Commercial Taxes, Central Section/Commercial Tax Officers, Central Section within Kolkata.</p> <p>(ii) Joint Commissioner, Commercial Taxes/ Deputy Commissioners, Commercial Taxes, /Commercial Tax Officers within their respective jurisdictions outside Kolkata.</p> |
| 16 | Explanation provided in Rule 205 | In addition to the authority already vested in sub-rule (1), sub-rule (2), sub-rule (3) and sub-rule (4) to the said rule, to the Senior Joint Commissioner, Commercial Taxes, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction/Joint Commissioner, Commercial Taxes, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction/ Deputy Commissioner, Commercial Taxes, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction Commercial Tax Officer, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction and/or Range offices within their respective jurisdiction. |

| | | |
|----|-----------|---|
| | | <p>jurisdiction and each of them will be considered as an "appropriate assessing authority".</p> |
| 17 | 222(aa) | <p>(i) In respect of all areas in West Bengal, Assistant Commercial Tax Officer, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction to intercept or search goods vehicle, river craft or load carried by a person at any other place and/or Assistant Commercial Tax Officer, Range offices within their respective jurisdiction.</p> <p>(ii) All the Assistant Commercial Tax Officers within their respective jurisdictions.</p> |
| 18 | 222(b) | <p>In respect of all areas in West Bengal, Joint Commissioner, Commercial Taxes, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction/ Deputy Commissioner, Commercial Taxes, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction</p> <p>Commercial Tax Officer, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction and/or Range offices within their respective jurisdiction and/or charges within their respective jurisdiction.</p> |
| 19 | 223(2)(b) | <p>In respect of all areas in West Bengal, Joint Commissioner, Commercial Taxes, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction/ Deputy Commissioner, Commercial Taxes, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction</p> <p>Commercial Tax Officer, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction and/or Range offices within their respective jurisdiction and/or charges within their respective jurisdiction to whom declarations along with road challans are to be produced.</p> |
| 20 | 235(i) | <p>Joint Commissioner, Commercial Taxes/Deputy Commissioner, Commercial Taxes/Commercial Tax Officer of the office of the Commissioner of Commercial Taxes, West Bengal as officer for exercising powers under all the sub-rules of rule 235.</p> |
| 21 | 273A(i) | <p>(i) Senior Joint Commissioner, Commercial Taxes, Central Section, Kolkata/ Joint Commissioner, Commercial Taxes, Central Section, Kolkata/ Deputy Commissioner, Commercial Taxes, Central Section, Kolkata/Commercial Tax officer, Central Section, Kolkata to whom applications for permit are to be presented by persons or dealers whose addresses fall within the area of Kolkata Municipal Corporation and whose residence or place of business, as the case may be, is not situated in the state of West Bengal.</p> <p>(ii) For the persons whose addresses fall outside the area of Kolkata Municipal Corporation – Joint Commissioner, Commercial Taxes, / Deputy Commissioner, Commercial Taxes/Commercial Tax officer, subject to their respective territorial jurisdictions.</p> |

This order shall take effect from 16th January, 2009.

Commissioner,
Commercial Taxes, West Bengal.

**Memo No. 33(225)-CT/PRO
21U/PRO/2006**

Date: 16.01.2009.

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Govt. of West Bengal, Finance Department, W.B.
- 2) Spl. Commissioner, Commercial Taxes, W.B./All Addl. Commissioners, Commercial Taxes, W.B.
- 3) Senior Joint Commissioner, Commercial Taxes, (HQ)/Profession Tax(HQ)
- 4) Senior Joint Commissioner, Commercial Taxes,

Circle/Range
- 5) Joint Commissioner, Commercial Taxes,(C.S),Kolkata/Asansol/Siliguri
- 6] Joint Commissioner, Commercial Taxes.....Charge/Profession
Tax.....Range.
- 7) Public Relations Officer, Dte. of Commercial Taxes, W.B. 8] Public
Information Officer, Dte. of Profession Taxes, W.B.
- 9) Trade Bodies.....

for Commissioner,
Commercial Taxes, W.B.

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES 14,
BELIAGHATA ROAD, KOLKATA – 15.

Delegation of powers by the Commissioner

ORDER

Dated: 16.1.2009

In supersession of the orders issued on 1.4.2005 and communicated under this office Memo. No. 6540(500) CT of even date, issued on 2.11.2006 and communicated under Memo. No. 1191(500)CT/PRO dated 2.11.2006, issued on 2.9.2006 and communicated under Memo. No. 805(500)CT/PRO dated 2.9.2008, issued on 11.11.2008 and communicated under Memo. No. 1051(225)CT/PRO dated 12.11.2008 and in exercise of the power conferred upon me by sub-section (4) of section 3 of the West Bengal Value Added Tax Act, 2003 (W.B. Act XXXVII of 2003) read with sub-rule (1) of rule (3) of the West Bengal Value Added Tax Rules, 2005, I do hereby delegate powers under different sections of the said Act specified in the entries in column (2) of the Table below and described in the corresponding entries at column (3) of the said Table to the Officers specified in the corresponding entries in column (4) thereof, subject to the condition that the powers hereby

delegated shall be exercised only within their respective jurisdiction unless specific jurisdiction is mentioned there against.

Table

| Sl. No. | Section | Description of power | Designation of officer. |
|---------|---------------------------|---|---|
| (1) | (2) | (3) | (4) |
| 1 | 2(7) | To require the owner or lessee or occupier of a warehouse to satisfy that the goods stored at his warehouse are for his personal use or consumption. | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer. |
| 2 | 8 | To require the Bureau under sub-section (5) of section 8 of the Act to transfer any accounts, registers or documents including those in the form of electronic records seized by it. | Senior Joint Commissioner. |
| 3 | 10 | To fix the date of commencement of the liability of a dealer to pay tax and to exercise all other powers under the section. | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer. |
| 4 | 11 | To exercise all powers under the section | Ditto |
| 5 | 12 | To exercise all powers under the section | Ditto |
| 6 | 14 and 18 | To fix the date of commencement of the liability of a dealer to pay tax and to exercise all other powers under section 14 and section 18 | Ditto |
| 7 | 15 and 16A | To exercise all powers under the section | Ditto |
| 8 | 16 | To exercise all powers under the section | Ditto |
| 9 | 22 | To exercise all powers under the section | Ditto |
| 10 | 23 | To impose penalty under sub-section (4) on a dealer for failure to get himself registered after being liable to pay tax and enforce payment of such penalty. | Ditto |
| 11 | 24 | To exercise all powers under the section | Ditto |
| 12 | 25 | To enroll a transporter, carrier or transporting agent, to grant him a certificate of enrolment and to impose penalty for failure to apply for enrolment and enforce payment of such penalty. | Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer. |
| 13 | 26 | To demand a reasonable amount of security from a dealer, casual dealer or any other person including a transporter, carrier or transporting agent. | Additional Commissioner/ Senior Joint Commissioner/Joint Commissioner. |
| 14 | 27, 27A, 27B, 27C and 27D | To exercise all powers under section 27, section 27A, section 27B, section 27C and section 27D. | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer. |
| 15 | 27E | To impose penalty on a dealer for failure | Ditto. |

| | | | |
|----|----------------|---|---|
| | | to furnish information under section 27A, or section 27B, or section 27C, or section 27D and enforce payment of such penalty. | |
| 16 | 28 | To amend the certificate of enrolment of a transporter, carrier or transporting agent. | Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer. |
| 17 | 28A | To cancel the certificate of enrolment of a transporter, carrier or transporting agent. | Ditto. |
| 18 | 29 | To cancel the certificate of registration of a dealer. | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer. |
| 19 | 30 | To cancel the certificate of registration under specified circumstances on application and to exercise all powers under the section | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner |
| 20 | 30C | To exercise all powers under the section | Senior Joint Commissioner/Joint Commissioner. Deputy Commissioner Sales Tax Officer. |
| 21 | 30D | To exercise all powers under the section | Additional Commissioner/ Senior Joint Commissioner/Joint Commissioner. |
| 22 | 30E and 30F | To exercise all powers under the section | Senior Joint Commissioner/Joint Commissioner. Deputy Commissioner Sales Tax Officer. |
| 23 | 32 | To require any dealer, not liable to pay tax under the Act, to furnish return under sub-section (1) of section 32. | Additional Commissioner/ Senior Joint Commissioner/Joint Commissioner. |
| | | To extend time for payment of unpaid amount of net tax or interest payable as per return. | Ditto |
| | | To exercise all other powers under the section | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer. |
| 24 | 33 | To exercise all powers under the section. | Ditto |
| 25 | 36 | To determine the interest payable by the Commissioner and to pay such interest to a dealer. | Additional Commissioner/ Senior Joint Commissioner/Joint |

| | | | |
|----|-------------------------|--|---|
| | | | Commissioner. |
| 26 | 39 | To exercise all powers under the section. | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer. |
| 27 | 40 | To exercise all powers under the section. | Ditto |
| 28 | 41 | To exercise all powers under the section. | Ditto |
| 29 | 42 | To exercise all powers under the section | Ditto |
| 30 | 43 | To exercise all powers except selection of dealers for audit under sub-section (1) | Ditto |
| 31 | 44A | To exercise all powers under the section | Ditto |
| 32 | 45, 46, 47 and 48 | To make provisional assessment or assessment of tax, to impose penalty or to fix a date of payment and to exercise all other powers. | Ditto |
| 33 | 50 and 51 | To determine the interest payable by a dealer, to fix date for payment or to rectify the amount of such interest and to exercise all other powers. | Ditto |
| 34 | 53A | To determine the late fee, as referred to in sub-section (2) of section 32, payable by a dealer, to fix a date for payment of such late fee and to exercise all other powers under this section. | Ditto |
| 35 | 60 | To direct a person to deposit money and to exercise all the powers under the section. | Ditto |
| 36 | 60A | To exercise all powers under the section | Ditto |
| 37 | 61 and 62 | To refund tax, penalty or interest and exercise all other powers. | Additional Commissioner/ Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer. |
| 38 | 63 | To exercise all powers under the section | Ditto |
| 39 | 64 | To exempt dealer from furnishing tax invoices. | Senior Joint Commissioner. |
| 40 | 65 | To impose penalty for contravention of the provisions of section 64 or to exempt a dealer from payment of penalty or impose lesser amount of penalty. | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer. |
| 41 | 66 | To exercise all powers under the section | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer/ Assistant Sales Tax Officer. |
| 42 | 70 | To require transporter, carrier or transporting agent to furnish such | Ditto |

| | | | |
|----|----|---|--|
| | | information as may be required and to inspect accounts of a transporter, carrier or transporting agent. | |
| 43 | 71 | To enter into the place of business and search and seize accounts of transporter etc. | Ditto |
| 44 | 72 | To stop delivery of goods and seize goods after enquiry. | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer. |
| 45 | 77 | To exercise all powers under the section | Ditto |
| 46 | 78 | To exercise all powers under the section | Ditto |
| 47 | 79 | To exercise all powers under the section | Ditto |
| 48 | 80 | To require production of declaration under sub-section (1). | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer/ Assistant Sales Tax Officer. |
| | | To countersign declaration produced by the transporter under sub-section (2) and sub-section (3). | Ditto |
| | | To endorse declaration produced by the transporter under sub-section(4) | Ditto |
| | | To intercept and search goods vehicle, to require to produce declaration and other documents under sub-section (5) | Ditto |
| | | To impose penalty under sub-section (6), to extend the date of payment of such penalty under sub-section (7), to detain goods under sub-section (8), to allow under sub-section (9), the vehicle to resume its journey, to seize goods under sub-section (10) and sell such goods in open auction under sub-section (12) and to pay balance amount to owner of such goods under sub-section (13), and to exercise all other powers under the section. | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer |
| 49 | 81 | To require a transporter to stop a goods vehicle and to produce way bill and documents referred to in sub-section (1) and to countersign such way bill or documents. | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer/ Assistant Sales Tax Officer |
| | | To exercise all powers under the section | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer |
| 50 | 84 | To exercise all powers under the section other than the power to grant permission to appellate authority to extend the time for disposal of appeal. | Additional Commissioner/ Senior Joint Commissioner/Joint Commissioner/ |

| | | | |
|----|------|--|--|
| | | | Deputy Commissioner |
| 51 | 85 | To revise suo motu an assessment made or an order passed by a Sales Tax Officer or an Assistant Sales Tax Officer. | Joint Commissioner/ Deputy Commissioner |
| | | To revise suo motu an assessment made or an order passed by a Deputy Commissioner | Senior Joint Commissioner./ Joint Commissioner |
| | | To revise suo motu an assessment made or an order passed by a Joint Commissioner. | Senior Joint Commissioner. |
| | | To revise suo motu an assessment made or an order passed by a Senior Joint Commissioner. | Additional Commissioner. |
| 52 | 86 | To revise, on application, an assessment made or an order passed by a Sales Tax Officer or Assistant Sales Tax Officer | Joint Commissioner/ Deputy Commissioner |
| | | To revise, on application, an assessment made or an order passed by a Deputy Commissioner. | Senior Joint Commissioner./ Joint Commissioner. |
| | | To revise, on application, an assessment made or an order passed by a Joint Commissioner | Senior Joint Commissioner. |
| | | To revise, on application, an assessment made or an order passed by a Senior Joint Commissioner. | Additional Commissioner. |
| | | To revise, on application, an assessment made or an order passed by an Additional Commissioner. | Special Commissioner. |
| 53 | 87 | To file a memorandum or application before the Appellate and Revisional Board. | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner |
| 54 | 95 | To compound offences and to determine and accept composition money. | Additional Commissioner, |
| 55 | 96 | To exercise all powers under the section | Senior Joint Commissioner/Joint Commissioner/ Deputy Commissioner/ Sales Tax Officer |
| 56 | 116 | To exercise all powers under the section. | Ditto |
| 57 | 117 | To exercise all powers under the section | Ditto |
| 58 | 118 | To exercise all powers under the section | Ditto |
| 59 | 118A | To exercise all powers under the section | Ditto |

This order shall take effect from 16th January, 2009.

Commissioner,
Commercial Taxes, West Bengal.

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Govt. of West Bengal, Finance Department, W.B.
- 2) Spl. Commissioner, Commercial Taxes, W.B./All Addl. Commissioners, Commercial Taxes, W.B.
- 3) Senior Joint Commissioner, Commercial Taxes, (HQ)/Profession Tax(HQ)
- 4) Senior Joint Commissioner, Commercial Taxes,
Circle/Range
- 5) Joint Commissioner, Commercial Taxes,(C.S),Kolkata/Asansol/Siliguri
- 6] Joint Commissioner, Commercial Taxes.....Charge/Profession
Tax.....Range.
- 7) Public Relations Officer, Dte. of Commercial Taxes, W.B. 8] Public
Information Officer, Dte. of Profession Taxes, W.B.
- 9) Trade Bodies.....

for Commissioner,
Commercial Taxes, W.B.

GOVERNMENT OF WEST BENGAL
 DIRECTORATE OF COMMERCIAL TAXES 14,
 BELIAGHATA ROAD, KOLKATA – 15.

Specification of appropriate Officers.

O R D E R

Dated 16.1.2009

AUTHORISATION

In supersession of all previous orders of authorization issued and in exercise of the powers conferred upon me by the provisions of the rule of the West Bengal Value Added Tax Rules, 2005, referred to in column (2) of the Table below, I hereby authorize the Officer or Officers specified in column (3) of the said Table to exercise the powers and perform the duties as required by or under the provisions of the rule referred to in column (2) of the said Table, subject to the condition that such officers shall exercise the powers and perform the duties within their respective jurisdictions.

THE TABLE

| Sl. No. | Rule | Designation of the Officers. |
|---------|--------|--|
| 1 | 2 | 3 |
| 1 | 37(1) | <p>In respect of dealers of Corporate Division, Additional Commissioner, Sales Tax, Corporate Division.</p> <p>In respect of dealers of various Charges, The seniormost Joint Commissioner, Sales Tax of the respective Charge Offices.</p> <p>In respect of other dealers, Senior Joint Commissioner, Sales Tax, Central Section, Kolkata.</p> |
| 2 | 38(4) | <p>In respect of dealers of Corporate Division, Additional Commissioner, Sales Tax, Corporate Division.</p> <p>In respect of dealers of various Charges, Senior Joint Commissioner, Sales Tax, of the respective Circle Offices under whose jurisdiction the concerned Charge falls.</p> <p>In respect of other dealers, Senior Joint Commissioner, Sales Tax, Central Section, Kolkata.</p> |
| 3 | 38A(3) | <p>(i) In respect of dealers of Corporate Division, Additional Commissioner, Sales Tax, Corporate Division</p> <p>(ii) In respect of dealers of Circles Senior Joint Commissioner, Sales Tax within their respective Circles</p> |
| 4 | 38B(3) | <p>(i) In respect of dealers of Corporate Division, Additional Commissioner, Sales Tax, Corporate Division</p> <p>(ii) In respect of dealers of Circles Senior Joint Commissioner, Sales</p> |

| | | |
|----|-------------------------|---|
| | | Tax within their respective Circles |
| 5 | 39(4) | <p>In respect of dealers of Corporate Division, Additional Commissioner, Sales Tax, Corporate Division.</p> <p>In respect of dealers of various Charges, Senior Joint Commissioner, Sales Tax, of the respective Circle Offices under whose jurisdiction the concerned Charge falls.</p> <p>In respect of other dealers, Senior Joint Commissioner, Sales Tax, Central Section, Kolkata.</p> |
| 6 | 50(1) | <p>(i) If the place is in Kolkata, Senior Joint Commissioner, Sales Tax, Central Section, Kolkata/Joint Commissioner, Sales Tax, Central Section, Kolkata/Deputy Commissioner, Sales Tax, Central Section, Kolkata/Sales Tax Officer, Central Section, Kolkata;</p> <p>(ii) If the place is outside Kolkata, Joint Commissioner, Sales Tax/Deputy Commissioner, Sales Tax/Sales Tax Officer of the respective Charge in whose jurisdiction the place falls.</p> |
| 7 | 51(1) | Do |
| 8 | 76(2), Proviso to 76(3) | Additional Commissioner, Sales Tax, Central Refund Unit. |
| 9 | 77(2), 77(3) and 77(4) | Senior Joint Commissioner, Sales Tax, Central Section, Kolkata |
| 10 | 78(2), 78(3) and 78(4) | <p>(i) If the regional office is in Kolkata, Senior Joint Commissioner, Sales Tax, Central Section, Kolkata.</p> <p>(ii) If the regional office is outside Kolkata, Senior Joint Commissioner, Sales Tax of the respective Circle offices in whose jurisdiction such regional office falls.</p> |
| 11 | 79A(2) | Additional Commissioner, Sales Tax, Central Refund Unit. |
| 12 | 93(1) | In addition to the authority already vested in this sub-rule, to the Senior Joint Commissioners, Corporate Division, Joint Commissioners, Corporate Division, to the Joint Commissioners and Deputy Commissioners and Sales Tax Officers of the Charge offices, to the Deputy Commissioners, Sales Tax and Sales Tax Officers, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction, and/or Range offices within their respective jurisdiction, to take all actions as may be necessary under the sub-rule (1), sub-rule (2), sub-rule (3) and sub-rule (4) of rule 93 and each of them will be considered as an "appropriate assessing authority or any other authority" as referred to in sub-rule (1) of the said rule. |
| 13 | 100(4) | <p>(i) Joint Commissioner, Sales Tax, Central Section, Kolkata /Deputy Commissioners, Sales Tax, Central Section, Kolkata/Sales Tax Officers, Central Section, Kolkata, where address of the person or the casual dealer or the place of business of the dealer (other than registered) falls within Kolkata;</p> <p>(ii) Joint Commissioner, Sales Tax/ Deputy Commissioners, Sales Tax/Sales Tax Officers of the respective Charge where address of the person or the</p> |

| | | |
|----|--------|--|
| | | casual dealer or the place of business of the dealer (other than registered) falls outside Kolkata. |
| 14 | 100(5) | In addition to the authority already vested in this sub-rule, to the Joint Commissioner, Sales Tax, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction and Deputy Commissioners, Sales Tax, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction and Sales Tax Officers, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction. |
| 15 | 100(6) | <ul style="list-style-type: none"> (i) Joint Commissioner, Sales Tax, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction and Deputy Commissioners, Sales Tax, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction and Sales Tax Officers, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction and/or Joint Commissioner, Sales Tax, Range Offices within their respective jurisdiction/ Deputy Commissioners, Sales Tax, Range offices within their respective jurisdiction/Sales Tax Officers, Range offices within their respective jurisdiction; (ii) All other Joint Commissioner, Sales Tax/ Deputy Commissioners, Sales Tax/Sales Tax Officers of the respective charges within their respective jurisdictions. |
| 16 | 100(7) | In addition to the authority vested in the said sub-rule, to the Joint Commissioner, Sales Tax and Deputy Commissioners, Sales Tax and Sales Tax Officers, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction, and/or Range Offices within their respective jurisdiction. |
| 17 | 101(5) | Joint Commissioner, Sales Tax and Deputy Commissioners, Sales Tax, and Sales Tax Officers, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction, and/or Range Offices within their respective jurisdiction. |
| 18 | 103(7) | <ul style="list-style-type: none"> (i) Joint Commissioner, Sales Tax, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction /Deputy Commissioners, Sales Tax, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction,/Sales Tax Officers, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction, or Joint Commissioners, Sales Tax, Range Offices within their respective jurisdiction/ Deputy Commissioners, Sales Tax, Range Offices within their respective jurisdiction / Sales Tax Officers, Range Offices within their respective jurisdiction; (ii) All other Joint Commissioner, Sales Tax/ Deputy Commissioners, Sales Tax/Sales Tax Officers of the respective charges within their respective jurisdictions. |
| 19 | 103(9) | Do |
| 20 | 104(1) | Joint Commissioner, Sales Tax, Central Section/Deputy Commissioner, Sales Tax, Central Section/Sales Tax Officer, Central Section/Assistant Sales Tax Officer, Central Section, Kolkata, Asansol, Siliguri within their respective jurisdiction. |
| 21 | 107(1) | Joint Commissioner, Sales Tax, Central Section, Kolkata, |

| | | |
|----|---------------|--|
| | | Asansol and Siliguri within their respective jurisdiction/ Deputy Commissioners, Sales Tax, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction/ Sales Tax Officers, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction and/or Range offices within their respective jurisdiction. |
| 22 | 108(4) | <p>(i) Joint Commissioner, Sales Tax, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction/ Deputy Commissioners, Sales Tax, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction/Sales Tax Officers, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction and/or Joint Commissioner, Sales Tax, Range offices within their respective jurisdiction/ Deputy Commissioners, Sales Tax, Range offices within their respective jurisdiction/Sales Tax Officers, Range offices within their respective jurisdiction;</p> <p>(ii) All other Joint Commissioner, Sales Tax/ Deputy Commissioners, Sales Tax/Sales Tax Officers of the respective charges within their respective jurisdictions outside Kolkata.</p> |
| 23 | 111(i)(c) | Sales Tax Officers posted at Central Section (Kolkata) in respect of a person, or a dealer who is not registered under the Act, and his residence or place of business, as the case may be, is in Kolkata. |
| 24 | 111(i)(d) | Sales Tax Officers posted at Central Section (Kolkata) in respect of a person, or a dealer who is not registered under the Act, and his residence or place of business, as the case may be, is not situated in the State of West Bengal. |
| 25 | 111(6) | Senior Joint Commissioner, Sales Tax, Central Section, Kolkata, Asansol, Siliguri within their respective jurisdiction/Senior Joint Commissioner, Sales Tax, Circles within their respective jurisdiction. |
| 26 | 112(i)(b) | Joint Commissioner, Sales Tax, Central Section, Kolkata/Deputy Commissioner, Sales Tax, Central Section, Kolkata/ Sales Tax Officers, Central Section ,Kolkata; |
| 27 | 112(6)proviso | <p>(i) Joint Commissioner, Sales Tax, Central Section, Kolkata /Deputy Commissioners, Sales Tax, Central Section, Kolkata/ Sales Tax Officers, Central Section, Kolkata within Kolkata;</p> <p>(ii) Joint Commissioner, Sales Tax /Deputy Commissioners, Sales Tax/Sales Tax Officers, within their respective jurisdictions outside Kolkata.</p> |
| 28 | 120(b) | <p>(i) In respect of all areas in West Bengal, Assistant Sales Tax Officers, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction to intercept or search goods vehicle, rivercraft of load carried by a person at any other place and/or Assistant Sales Tax Officers, Range Offices within their respective jurisdiction;</p> <p>(ii) All the Assistant Sales Tax Officers, Sales Tax within</p> |

| | | | |
|----|-----------|---|---|
| | | their respective jurisdiction. | |
| 29 | 120(c) | In respect of all areas in West Bengal, Joint Commissioner/ Deputy Commissioner /Sales Tax Officer, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction to intercept or search goods vehicle, rivercraft or load carried by a person, at any other place and/or Joint Commissioner/ Deputy Commissioner /Sales Tax Officer, Sales Tax, Range offices within their respective jurisdiction and/or Joint Commissioner/ Deputy Commissioner/Sales Tax Officer of charges within their respective jurisdiction. | |
| 30 | 121(2)(b) | In respect of all areas in West Bengal, Joint Commissioner/Deputy Commissioner/Sales Tax Officer, Sales Tax, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdiction to whom declarations along with road challans are to be produced and/or Range offices within their respective jurisdiction and/or Joint Commissioner/Deputy Commissioner/Sales Tax Officer of charges within their respective jurisdiction. | |
| 31 | 137 | An order of provisional assessment or any other assessment passed by the authority noted below: (i) Sales Tax Officer (ii) Deputy Commissioner (iii) Joint Commissioner (iv) Senior Joint Commissioner. | Appeal shall lie to the authority noted below: (i) Joint Commissioner/Deputy Commissioner. (ii) Senior Joint Commissioner (iii) Senior Joint Commissioner (iv) Additional Commissioner. |
| 32 | 142(2) | Any order, other than an order of provisional assessment or any other assessment passed by the authority given below against which an appeal lies under section 84 (i) Assistant Sales Tax Officer (ii) Sales Tax Officer (iii) Deputy Commissioner (iv) Senior Joint Commissioner | Revision by the authority:- Joint Commissioner /Deputy Commissioner Joint Commissioner /Deputy Commissioner Joint Commissioner Additional Commissioner |

| | | | |
|----|---------|---|--|
| 33 | 142(2A) | Final appellate or revisional order from provisional assessment or any other assessment passed by the authority given below: (i) Deputy Commissioner (ii) Joint Commissioner (iii) Senior Joint Commissioner (iv) Additional Commissioner | Revision by the authority:- Additional Commissioner Additional Commissioner Additional Commissioner Special Commissioner |
| 34 | 142(2A) | Final revisional order passed under rule 142(2) by the authority given below: (i) Joint Commissioner (ii) Senior Joint Commissioner (iii) Additional Commissioner | Revision by the authority:- Senior Joint Commissioner. Additional Commissioner Special Commissioner |
| 35 | 184 | Senior Joint Commissioner, Sales Tax, Special Cell/Joint Commissioner, Sales Tax Special Cell/.Deputy Commissioner, Sales Tax, Special Cell. | |
| 36 | 192(1) | Senior Joint Commissioner, Sales Tax, Special Cell/Joint Commissioner, Sales Tax Special Cell/.Deputy Commissioner, Sales Tax, Special Cell. | |
| 37 | 194A(1) | Senior Joint Commissioner, Sales Tax, Special Cell/Joint Commissioner, Sales Tax, Special Cell/.Deputy Commissioner, Sales Tax, Special Cell. | |

This order will take effect from 16.1.2009

Commissioner,
Sales Tax, West Bengal.

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Govt. of West Bengal, Finance Department, W.B.
- 2) Spl. Commissioner, Commercial Taxes, W.B./All Addl. Commissioners, Commercial Taxes, W.B.
- 3) Senior Joint Commissioner, Commercial Taxes, (HQ)/Profession Tax(HQ)
- 4) Senior Joint Commissioner, Commercial Taxes,
Circle/Range
- 5) Joint Commissioner, Commercial Taxes,(C.S),Kolkata/Asansol/Siliguri
- 6] Joint Commissioner, Commercial Taxes.....Charge/Profession
Tax.....Range.
- 7) Public Relations Officer, Dte. of Commercial Taxes, W.B. 8] Public
Information Officer, Dte. of Profession Taxes, W.B.
- 9) Trade Bodies.....

for Commissioner,
Commercial Taxes, W.B.

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA – 15.

AUTHORISATION

Dated : 16.08.2010

In addition to the order of authorization dated 16.1.2009 communicated under Endt. No. 35(225)CT/PRO dated 16.1.2009, order of authorization dated 12.8.2010 communicated under Endt. No. 508(225)CT/PRO dated 12.8.2010 and in exercise of the powers conferred upon me by the provisions of the rule of the West Bengal Value Added Tax Rules, 2005, referred to in column (2) of the Table below, I hereby authorize the officer or officers specified in column (3) of the said table to exercise the powers and perform the duties as required by or under the provisions of the rules referred to in column (2) of the said table subject to the conditions that such officer or officers shall exercise the powers and perform duties within the respective jurisdiction.

TABLE

| Sl. No. | Rule | Designation of the officers |
|---------|------------------|---|
| 1 | Rule 2(1)(d)(ii) | Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner and Sales Tax Officer, posted in Central Audit Unit. |
| 2 | Rule 54(i)(a) | Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner and Sales Tax Officer, posted in Central Audit Unit. |
| 3 | Rule 54(i)(b) | Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner and Sales Tax Officer, posted in Central Audit Unit. |

This authorization shall be deemed to have come into effect from 1.7.2010.

(H.K. Dwivedi)
Commissioner,
Commercial Taxes, West Bengal.

Memo. No. 514(225)-CT/PRO
21U/PRO/2006

Date : 16.08.2010

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Commercial Taxes, W.B./
Additional Commissioner, Commercial Taxes, W.B
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Commercial Taxes, (HQ)/Profession Tax(HQ)
- 5) Sr. Joint Commissioner, Commercial Taxes,Circle/Range/Central Section/.....
- 6) Joint Commissioner, Commercial TaxesCircle/Charge
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Public Information Officer, Directorate of Commercial Taxes, W.B.
- 9) Trade Bodies.....
- 10) Information Systems Division for our website www.wbcomtax.gov.in

for Commissioner,
Commercial Taxes, W.B.

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES 14,
BELIAGHATA ROAD, KOLKATA – 15.

AUTHORISATION

Dated: 16.08.2010

In exercise of the power conferred upon me by sub-rule (3) of Rule 110A of the West Bengal Value Added Tax Rules, 2005, I hereby authorize Deputy Commissioner of Sales Tax and Sales Tax Officer, posted in the Central Form Issue Section as officers for exercising power under all the sub-rules of Rule 110A.

This authorization shall be deemed to have come into effect from 1.1.2009.

(H.K. Dwivedi)
Commissioner,
Commercial Taxes, West Bengal.

Memo. No. 515(225)-CT/PRO
21U/PRO/2006

Date : 16.08.2010

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Commercial Taxes, W.B./
Additional Commissioner, Commercial Taxes, W.B
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Commercial Taxes, (HQ)/Profession Tax(HQ)
- 5) Sr. Joint Commissioner, Commercial Taxes,
.....Circle/Range/Central Section/.....
- 6) Joint Commissioner, Commercial TaxesCircle/Charge
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Public Information Officer, Directorate of Commercial Taxes, W.B.
- 9) Trade Bodies.....
- 10) Information Systems Division for our website www.wbcomtax.gov.in

for Commissioner,
Commercial Taxes, W.B.

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES 14,
BELIAGHATA ROAD, KOLKATA – 15.

AUTHORISATION

Dated: 16.08.2010

In exercise of the power conferred upon me by sub-rule (3) of Rule 4A of the Central Sales Tax (West Bengal) Rules, 1958, I hereby authorize Deputy Commissioner of Sales Tax and Sales Tax Officer, posted in the Central Form Issue Section as officers for exercising power under all the sub-rules of Rule 4A.

This authorization shall be deemed to have come into effect from 1.1.2009.

(H.K. Dwivedi)
Commissioner,
Commercial Taxes, West Bengal.

Memo. No. 516(225)-CT/PRO
21U/PRO/2006

Date : 16.8.2010

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Commercial Taxes, W.B./
Additional Commissioner, Commercial Taxes, W.B
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Commercial Taxes, (HQ)/Profession Tax(HQ)
- 5) Sr. Joint Commissioner, Commercial Taxes,
.....Circle/Range/Central Section/.....
- 6) Joint Commissioner, Commercial TaxesCircle/Charge
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Public Information Officer, Directorate of Commercial Taxes, W.B.
- 9) Trade Bodies.....
- 10) Information Systems Division for our website www.wbcomtax.gov.in

for Commissioner,
Commercial Taxes, W.B.

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES, 14,
BELIAGHATA ROAD, KOLKATA-700 015.

O R D E R

AUTHORISATION

Dated: 12.11.2010

In exercise of the power conferred upon me by sub-rule (2) of Rule 223 of the West Bengal value Sales Tax Rules 1995, referred to in column(2) of the Table below, I hereby authorize the officer or Officers specified in column(3) of the said Table to exercise the powers and perform the duties as required by or under the provisions of the rule referred to in column (2) of the said Table, subject to the condition that such officers shall exercise the powers and perform the duties within their respective jurisdictions.

TABLE

| Sl. No. | Rule | Designation of the officers |
|------------|-----------|--|
| (1) | (2) | (3) |
| 1 | 223(2)(b) | 1) Joint Commissioner, Commercial Taxes, Central Section,Kolkata, Asansol and Siliguri within their respective jurisdictions / Deputy Commissioner Commercial Taxes, Central Section,Kolkata, Asansol and Siliguri within their respective jurisdictions / Commercial Tax Officer, Central Section,Kolkata, Asansol and Siliguri within their respective jurisdictions / Assistant Commercial Tax Officer, Central Section,Kolkata, Asansol and Siliguri within their respective jurisdictions. 2) Joint Commissioner, Commercial Taxes Range Offices within their respective jurisdictions / Deputy Commissioner, Commercial Taxes, Range Offices within their respective jurisdictions / Commercial Tax Officer, Range Offices within their respective jurisdictions / Assistant Commercial Tax Officer, Range Offices within their respective jurisdictions. |

This authorization shall come into effect from 15.11.2010.

(H.K. Dwivedi)
Commissioner, Commercial Taxes
West Bengal

Memo. No. 682(225)-CT/PRO
21U/PRO/2006

Date: 12.11.2010.

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Commercial Taxes, W.B./
Additional Commissioner, Commercial Taxes, W.B
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Commercial Taxes, (HQ)/Profession Tax(HQ)
- 5) Sr. Joint Commissioner, Commercial Taxes,Circle/Range/Central Section/.....
- 6) Joint Commissioner, Commercial TaxesCircle/Charge
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Public Information Officer, Directorate of Commercial Taxes, W.B.

For Commissioner,
Sales Tax, West Bengal.

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES, 14.
BELIAGHATA ROAD, KOLKATA-700 015.

ORDER

AUTHORISATION

Dated: 12.11.2010

In exercise of the power conferred upon me by sub-rule (2) of Rule 121 of the West Bengal value Added Tax Rules 2005, referred to in column(2) of the Table below, I hereby authorize the officer or Officers specified in column(3) of the said Table to exercise the powers and perform the duties as required by or under the provisions of the rule referred to in column (2) of the said Table, subject to the condition that such officers shall exercise the powers and perform the duties within their respective jurisdictions.

TABLE

| Sl. No. | Rule | Designation of the officers |
|------------|-----------|---|
| (1) | (2) | (3) |
| 1 | 121(2)(b) | <p>1) Joint Commissioner, Sales Tax, Central Section,Kolkata, Asansol and Siliguri within their respective jurisdictions / Deputy Commissioner Sales Tax, Central Section,Kolkata, Asansol and Silliguri within their respective jurisdictions / Sales Tax Officer, Central Section,Kolkata, Asansol and Siliguri within their respective jurisdictions / Assistant Sales Tax Officer, Central Section,Kolkata, Asansol and Siliguri within their respective jurisdictions.</p> <p>2) Joint Commissioner, Sales Tax, Range Offices within their respective jurisdictions / Deputy Commissioner, Sales Tax, Range Offices within their respective jurisdictions / Sales Tax Officer, Range Offices within their respective jurisdictions / Assistant Sales Tax Officer, Range Offices within their respective jurisdictions.</p> |

This authorization shall come into effect from 15.11.2010.

(H.K. Dwivedi)
Commissioner, Sales Tax
West Bengal

Memo. No. 681(225)-CT/PRO
21U/PRO/2006

Date: 12.11.2010.

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Commercial Taxes, W.B./
Additional Commissioner, Commercial Taxes, W.B
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Commercial Taxes, (HQ)/Profession Tax(HQ)
- 5) Sr. Joint Commissioner, Commercial Taxes,Circle/Range/Central Section/.....
- 6) Joint Commissioner, Commercial TaxesCircle/Charge
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Public Information Officer, Directorate of Commercial Taxes, W.B.

For Commissioner,
Sales Tax, West Bengal

GOVERNMENT OF WEST BENGAL
 DIRECTORATE OF COMMERCIAL TAXES, 14.
BELIAGHATA ROAD, KOLKATA-700 015.

O R D E R

AUTHORISATION

Dated:26.11.2010

In exercise of the power conferred upon me under the amended Rule 213 of the West Bengal Sales Tax Rules 1995, the following modification is made in Sl No. 11 of the table of this offices authorization order dated: 16.01.2009 communicated under Endt. No. 33(225) CT/PRO dated 16.01.2009. Serial no. 11 of that table shall be substituted by the details of the following table accordingly.

TABLE

| SI.NO. | Rule | Occasion | Designation of the Officers |
|--------|-------------|---|---|
| (1) | (2) | (3) | (4) |
| | [A] 213(1) | When vehicle containing consignment of goods is intercepted at any check post, set up on its way to destination | Deputy Commissioner or Commercial Tax Officers or Assistant Commercial Tax Officers posted at that check post |
| 11 | [B] 213(1) | When vehicle containing consignment of goods is intercepted at places other than mentioned at [A] above. | 1) Senior Joint Commissioner, Commercial Taxes, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdictions/ Joint Commissioner, Commercial Taxes, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdictions / Deputy Commissioner Commercial Taxes, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdictions / Commercial Tax Officer, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdictions . 2) Senior Joint Commissioner, Commercial Taxes Range Offices within their respective jurisdictions / Joint Commissioner, Commercial Taxes, Range Offices within their respective jurisdictions / Deputy Commissioner, Commercial Taxes, Range Offices within their respective jurisdictions / Commercial Tax Officer, Range Offices within their respective jurisdictions |

This authorization shall come into effect on and from 01.12.2010.

(H.K. Dwivedi)
 Commissioner,
 Sales Tax, W.B.

P.T.O

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Commercial Taxes, W.B./
Additional Commissioner, Commercial Taxes, W.B
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Commercial Taxes, (HQ)/Profession Tax(HQ)
- 5) Sr. Joint Commissioner, Commercial Taxes,Circle/Range/Central
Section/.....
- 6) Joint Commissioner, Commercial TaxesCircle/Charge
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Public Information Officer, Directorate of Commercial Taxes, W.B.
- 9) Directorate's website- www.wbcomtax.gov.in

For Commissioner,
Sales Tax, West Bengal.

GOVERNMENT OF WEST BENGAL
 DIRECTORATE OF COMMERCIAL TAXES, 14.
BELIAGHATA ROAD, KOLKATA-700 015.

O R D E R

AUTHORISATION

Dated:26.11.2010

In exercise of the power conferred upon me under the amended Rule 104 of the West Bengal Value Added Tax Rules 2005, the following modification is made in SI No.20 of the Table of this offices authorization order dated: 16.01.2009 communicated under Endt. No. 35(225) CT/PRO dated 16.01.2009. Serial no. 20 of that Table shall be substituted by the details of the following Table accordingly.

TABLE

| Sl.NO. | Rule | Occasion | Designation of the Officers |
|--------|------------|---|--|
| (1) | (2) | (3) | (4) |
| 20 | [A] 104(1) | When vehicle containing consignment of goods is intercepted at any check post, set up on its way to destination | Deputy Commissioner or Sales Tax Officers or Assistant Sales Tax Officers posted at that check post |
| | [B] 104(1) | When vehicle containing consignment of goods is intercepted at places other than mentioned at [A] above. | 1) Senior Joint Commissioner, Sales Tax, Central Section,Kolkata, Asansol and Siliguri within their respective jurisdictions/ Joint Commissioner, Sales Tax, Central Section,Kolkata, Asansol and Siliguri within their respective jurisdictions / Deputy Commissioner Sales Tax, Central Section,Kolkata, Asansol and Siliguri within their respective jurisdictions / Sales Tax Officer, Central Section,Kolkata, Asansol and Siliguri within their respective jurisdictions . 2) Senior Joint Commissioner, Sales Tax Range Offices within their respective jurisdictions / Joint Commissioner, Sales Tax Range Offices within their respective jurisdictions / Deputy Commissioner, Sales Tax, Range Offices within their respective jurisdictions / Sales Tax Officer, Range Offices within their respective jurisdictions |

This authorization shall come into effect on and from 01.12.2010.

(H.K. Dwivedi)
 Commissioner,
 Sales Tax, W.B.

P.T.O

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Sales Tax, W.B./
Additional Commissioner, Sales Tax, W.B
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Sales Tax, (HQ)/Profession Tax(HQ)
- 5) Sr. Joint Commissioner, Sales Tax,Circle/Range/Central
Section/.....
- 6) Joint Commissioner, Sales Tax.....Circle/Charge
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Public Information Officer, Directorate of Profession Taxes, W.B.
- 9) Directorate's website- www.wbcomtax.gov.in

For Commissioner,
Sales Tax, West Bengal.

GOVERNMENT OF WEST BENGAL
 DIRECTORATE OF COMMERCIAL TAXES, 14.
BELIAGHATA ROAD, KOLKATA-700 015.

O R D E R

AUTHORISATION

Dated: 26.11.2010

In exercise of the powers conferred upon me under Rules 100A, 103A and 104A of the West Bengal Value Added Tax Rules 2005 and in addition to the authorization orders issued earlier from time to time, I do hereby authorize the officer or Officers specified in column(3) of the Table appended below to exercise the powers and perform the duties as required by or under the provisions of the rules referred to in column (2) of the said Table, subject to the condition that such officers shall exercise the powers and perform the duties within their respective jurisdictions.

TABLE

| Sl.N O. (1) | Rule (2) | Occasion (3) | <u>Designation of the Officers</u> |
|-------------------|---|---|---|
| | | | (4) |
| 1. | [A] 100A(4)(b), 103A(7)(b), & 104A(2) | When vehicle containing consignment of goods is intercepted at any check post, set up on its way to destination | Deputy Commissioner or Sales Tax Officers or Assistant Sales Tax Officers posted at that check post |
| | [B] 100A(4)(b), 103A(7)(b), & 104A(2) | When vehicle containing consignment of goods is intercepted at places other than mentioned at [A] above. | 1) Senior Joint Commissioner, Sales Tax, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdictions / Joint Commissioner, Sales Tax, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdictions / Deputy Commissioner Sales Tax, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdictions / Sales Tax Officer, Central Section, Kolkata, Asansol and Siliguri within their respective jurisdictions . 2) Senior Joint Commissioner, Sales Tax Range Offices within their respective jurisdictions / Joint Commissioner, Sales Tax Range Offices within their respective jurisdictions / Deputy Commissioner, Sales Tax, Range Offices within their respective jurisdictions / Sales Tax Officer, Range Offices within their respective jurisdictions |

This authorization shall come into effect on and from 01.12.2010.

(H.K. Dwivedi)
 Commissioner,
 Sales Tax, W.B.

P.T.O

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Sales Tax, W.B./
Additional Commissioner, Sales Tax, W.B
- 3) The Special Officer, Bureau of Investigation.
- 4) The Sr. Joint Commissioner, Sales Tax, (HQ)/Profession Tax(HQ)
- 5) Sr. Joint Commissioner, Sales Tax,Circle/Range/Central
Section/.....
- 6) Joint Commissioner, Sales Tax.....Circle/Charge
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Public Information Officer, Directorate of Profession Taxes, W.B.
- 9) Directorate's website- www.wbcomtax.gov.in

For Commissioner,
Sales Tax, West Bengal.

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES, 14.
BELIAGHATA ROAD, KOLKATA-700 015.

O R D E R

AUTHORISATION

Dated: 01.08.2011

In exercise of the power conferred upon me under Rule 5A of the West Bengal Value Added Tax Rules 2005 and in addition to the authorization orders issued earlier from time to time ,I do hereby authorize the officer or Officers specified in column(3) of the Table appended below to exercise the power and perform the duty as required by or under the provision of the rule referred to in column (2) of the said Table, subject to the condition that such officers shall exercise the power and perform the duty within their respective jurisdictions.

TABLE

| Sl.No. | Rule | Designation of the Officers (3) |
|--------|----------|---|
| (1) | (2) | |
| 1 | 5A(1)(b) | <p>A. In respect of dealers having their places of business under the jurisdiction of Burrabazar Circle, Chowinghee Circle, Dharamtala Circle, Kolkata (South) Circle, Kolkata (North) Circle and 24-Pgs. Circle excepting Barasat Charge & Barrackpore Charge :–</p> <p>Central Registration Unit.</p> <p>B. In respect of dealers having their places of business under the jurisdiction of Behala Circle excepting Baruipur Charge and Diamond Harbour Charge :–</p> <p>Registration Unit (Behala)</p> <p>C. In respect of dealers having their places of business under the jurisdiction of Howrah Circle :–</p> <p>Registration Unit (Howrah)</p> <p>D. In respect of dealers having their places of business under the jurisdiction of Bally Circle excepting Serampore Charge :–</p> <p>Registration Unit (Bally)</p> <p>E. In respect of dealers having their places of business under the jurisdiction of Charges not covered in A, B, C. & D above :–</p> <p>Officers of the respective Charge Offices.</p> |

This authorization shall come into force on and from 01.08.2011.

(H.K. Dwivedi)
Commissioner,
Sales Tax, W.B.

Memo. No. 412(500)-CT/PRO

01.08.2011.

21U/PRO/2006

Date:

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Sales Tax, W.B.
- 3) Additional Commissioner, Sales Tax, W.B
- 4) The Special Officer, Bureau of Investigation.
- 5) The Sr. Joint Commissioner, Sales Tax, (HQ)/Profession Tax(HQ)
- 6) Sr. Joint Commissioner, Sales Tax,Circle/Range/Central Section/.....
- 7) Joint Commissioner, Sales Tax.....Circle/Charge
- 8) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 9) Public Information Officer, Directorate of Profession Taxes, W.B.
- 10) Directorate's website- www.wbcomtax.gov.in

For Commissioner,
Sales Tax, West Bengal.

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES,
14, BELIAGHATA ROAD, KOLKATA-700 015.**

Delegation of power by the Commissioner

ORDER

Dated: 24.10.2011

In exercise of the power conferred upon me by sub-section(4) of section 3 of the West Bengal Value Added Tax Act,2003 (W.B.Act XXXVII of 2003) read with sub-rule (1) of rule (3) of the West Bengal Value Added Tax Rules, 2005 and in partial modification of this office's order issued on 16.01.2009 and communicated under memo. No.34(225)CT/PRO dated 16.01.2009 ,I do hereby delegate powers under different sections of the said Act specified in the entries in column(2) of the Table appended below and described in the corresponding entries at column (3) of the said Table to the officers specified in the corresponding entries in column (4) thereof, subject to the condition that the powers hereby delegated shall be exercised only within their respective jurisdiction unless specific jurisdiction is mentioned there against.

T A B L E

| Sl. No. | Section | Delegation of power | Designation of Officer |
|------------|---------|---|--|
| (1) | (2) | (3) | (4) |
| 9A | 22A | To exercise all powers under the section | Sr. Jt. Commissioner, Jt. Commissioner, Dy. Commissioner, Sales Tax Officer. |
| 9B | 22B | To exercise all powers under the section | – Do – |
| 30A | 43A | To exercise all powers excluding the power of selection of dealer for special audit | – Do – |
| 32A | 47A | To exercise all powers under the section | – Do – |
| 32B | 47AA | To exercise all powers under the section | – Do – |
| 41A | 66AA | To exercise all powers under the section | – Do – |

This order shall be deemed to have come into effect from 1st September, 2011.

(H.K. Dwivedi)
Commissioner,
Sales Tax, West Bengal.

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Govt. of W.B.
- 2) Special Commissioner, Sales Tax, W.B./All Addl. Commissioners, Sales Tax, W.B.
- 3) The Special Officer, Bureau investigation.
- 4) The Sr. Joint Commissioner, Sales Tax, (HQ)/Profession Tax(HQ)
- 5) Sr. Joint Commissioner, Sales Tax,Circle/Range/Central Section/
- 6) Joint Commissioner, Sales Tax.....Circle/Charge
- 7) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 8) Public Information Officer, Directorate of Profession Taxes, W.B.
- 9) Trade Bodies
- 10) Directorate's website- www.wbcomtax.gov.in

for Commissioner,
Sales Tax, West Bengal.

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES,
14, BELIAGHATA ROAD, KOLKATA-700 015**

O R D E R

AUTHORISATION

Dated: 24.10.2011

In exercise of the powers conferred upon me by the provisions of rules of the West Bengal Value Added Tax Rules, 2005 referred to in column (2) of the Table below and in addition to the authorization orders issued earlier from time to time, I do hereby authorize the officer or Officers specified in column (3) of that Table to exercise the powers and perform the duties as required by or under the provisions of the rules referred to in column (2) of the said Table, subject to the condition that such officers shall exercise the powers and perform the duties within their respective jurisdictions.

TABLE

| Sl. No. | Rule | Designation of Officers |
|------------|---------|---|
| (1) | (2) | (3) |
| 1. | 93A(i) | Sr. Joint Commissioner, Joint Commissioner, Dy. Commissioner, Sales Tax Officer all posted at Central Section (Kolkata, Asansol and Siliguri) and at Bureau of Investigation. |
| 2. | 135A(i) | Sr. Joint Commissioner, Joint Commissioner, Dy. Commissioner, Sales Tax Officer all posted at Central Section (Kolkata, Asansol and Siliguri) and at Bureau of Investigation. |
| 3. | 135B(i) | Sr. Joint Commissioner, Joint Commissioner, Dy. Commissioner, Sales Tax Officer all posted at Central Section (Kolkata, Asansol and Siliguri) and at Bureau of Investigation. |

This order shall be deemed to have come into force with effect from 01.09.2011.

(H.K. Dwivedi)
Commissioner,
Sales Tax, W.B.

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Sales Tax, W.B.
- 3) Additional Commissioner, Sales Tax, W.B
- 4) The Special Officer, Bureau of Investigation.
- 5) The Sr. Joint Commissioner, Sales Tax, (HQ)/Profession Tax(HQ)
- 6) Sr. Joint Commissioner, Sales Tax,Circle/Range/Central Section/
- 7) Joint Commissioner, Sales Tax.....Circle/Charge
- 8) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 9) Public Information Officer, Directorate of Profession Taxes, W.B.
- 10) Directorate's website- www.wbcomtax.gov.in

for Commissioner,
Sales Tax, West Bengal.

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES,
14, BELIAGHATA ROAD, KOLKATA-700 015.**

Delegation of power by the Commissioner

O R D E R

Dated: 22.11.2011

In exercise of the power conferred upon me by sub-section (4) of section 3 of the West Bengal Value Added Tax Act, 2003 (W.B. Act XXXVII of 2003) read with sub-rule (1) of rule 3 of the West Bengal Value Added Tax Rules, 2005 and in partial modification of this office's order issued on 16.01.2009 and communicated under memo. No.34(225)CT/PRO dated 16.01.2009, I do hereby delegate the powers described in the entry in column (3) of the table shown in the order dated 16.01.2009, as referred to hereinabove, against serial no. 52 of the said table corresponding to section 86 of the WBVAT Act, 2003 to Sr. Joint Commissioner, Joint Commissioner and Deputy Commissioner particularly when the occasion arises for revision, on application, an assessment order made or an order passed by a Sales Tax Officer or Assistant Sales Tax Officer, subject to the condition that the powers hereby delegated shall be exercised only within their respective jurisdictions.

This order shall be deemed to have come into effect from 16th January, 2009.

(H.K. Dwivedi)
Commissioner,
Sales Tax, W.B.

Memo. No. 617(225) CT/PRO
21U/PRO/2006

Date: 22.11.2011

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Sales Tax, W.B.
- 3) Additional Commissioner, Sales Tax, W.B.
- 4) The Special Officer, Bureau of Investigation.
- 5) The Sr. Joint Commissioner, Sales Tax, (HQ)/Profession Tax(HQ)
- 6) Sr. Joint Commissioner, Sales Tax,Circle/Range/Central Section/.....
- 7) Joint Commissioner, Sales Tax.....Circle/Charge
- 8) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 9) Public Information Officer, Directorate of Profession Taxes, W.B.
- 10) Directorate's website- www.wbcomtax.gov.in

for Commissioner,
Sales Tax, West Bengal.

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES,
14, BELIAGHATA ROAD, KOLKATA-700 015.

Delegation of power by the Commissioner

ORDER

Dated: 05.12.2011

In exercise of the power conferred upon me by sub-section (4) of section 3 of the West Bengal Value Added Tax Act, 2003 (W.B. Act XXXVII of 2003) read with sub-rule (1) of rule 3 of the West Bengal Value Added Tax Rules, 2005 and in partial modification of this office's order issued on 16.01.2009 and communicated under memo. No.34(225)CT/PRO dated 16.01.2009, I do hereby delegate the powers described in the entry in column (3) of the table shown in the order dated 16.01.2009, as referred to hereinabove, against serial no. 51 of the said table corresponding to section 85 of the WBVAT Act, 2003 to Sr. Joint Commissioner, Joint Commissioner and Deputy Commissioner particularly when the occasion arises for *suo-motu* revision of, an assessment order made or an order passed by a Sales Tax Officer or Assistant Sales Tax Officer, subject to the condition that the powers hereby delegated shall be exercised only within their respective jurisdictions.

This order shall be deemed to have come into effect from 16th January, 2009.

(H.K. Dwivedi)
Commissioner,
Sales Tax, W.B.

Memo. No. 642(225) CT/PRO
21U/PRO/2006

Date: 05.12.2011

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Sales Tax, W.B.
- 3) Additional Commissioner, Sales Tax, W.B
- 4) The Special Officer, Bureau of Investigation.
- 5) The Sr. Joint Commissioner, Sales Tax, (HQ)/Profession Tax(HQ)
- 6) Sr. Joint Commissioner, Sales Tax,Circle/Range/Central Section/.....
- 7) Joint Commissioner, Sales Tax.....Circle/Charge
- 8) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 9) Public Information Officer, Directorate of Profession Taxes, W.B.
- 10) Directorate's website- www.wbcomtax.gov.in

(K.K. Dwivedi)
for Commissioner,
Sales Tax, West Bengal.

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES,
14, BELIAGHATA ROAD, KOLKATA-700 015.

O R D E R
AUTHORISATION

Dated: 21.08.2011

In exercise of the power conferred upon me under sub-rule (1) of rule 105 of the West Bengal Value Added Tax Rules 2005 and in addition to the authorization orders issued earlier from time to time ,I do hereby authorize the officer or Officers specified in column(3) of the Table appended below to exercise the power and perform the duty as required by or under the provision of the rule referred to in column (2) of the said Table, subject to the condition that such officers shall exercise the power and perform the duty within their respective jurisdictions till it is revoked by issue of any subsequent order.

TABLE

| Sl.No. | Rule | Designation of the Officers |
|--------|--------|---|
| (1) | (2) | (3) |
| 1 | 105(1) | <p>A. In respect of a dealer other than a registered dealer or a casual dealer or any other person having his place under the jurisdiction of Burrabazar Circle, Chowringhee Circle, Dharamtala Circle & Kolkata (South) Circle:</p> <p>Senior Joint Commissioner, Sales Tax, Central Section (Kolkata)</p> <p>B. In respect of a dealer other than a registered dealer or a casual dealer or any other person having his place under the jurisdiction of Charges not covered in A above :</p> <p>Joint Commissioner, Sales Tax of the respective Charge Offices.</p> |

This authorization shall be deemed to have come into force on and from 01.04.2012.

(Binod Kumar)
Commissioner,
Sales Tax, W.B.

Copy forwarded for information and necessary action to:

- 1) The Principal Secretary, Finance (Revenue) Department, Government of W.B.
- 2) Special Commissioner, Sales Tax, W.B.
- 3) Additional Commissioner, Sales Tax, W.B.
- 4) The Special Officer, Bureau of Investigation.
- 5) The Sr. Joint Commissioner, Sales Tax, (HQ)/Profession Tax(HQ)
- 6) Sr. Joint Commissioner, Sales Tax,Circle/Range/Central Section/
- 7) Joint Commissioner, Sales Tax.....Circle/Charge
- 8) The Public Relations Officer, Directorate of Commercial Taxes, W.B.
- 9) Public Information Officer, Directorate of Profession Taxes, W.B.
- 10) Directorate's website- www.wbcomtax.gov.in

For Commissioner,
Sales Tax, West Bengal.

Government of West Bengal
Directorate of Commercial Taxes
14, Beliaghata Road, Kolkata-700015

ORDER

Date: 26.07.2013

Sub: Authorization to work as Officer posted in Central Section

In exercise of the power conferred upon me by sub-section (4) of section 3 of the West Bengal Value Added Tax Act,2003(West Ben. Act XXXVII of 2003) read with sub-rule (1) of rule (3) of the West Bengal Value Added Tax Rules, 2005 , and in partial modification of this office's orders issued in this respect, it is hereby ordered that-

- (1) A Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Sales Tax Officer or Assistant Sales Tax Officer, posted in a Circle or Charge, as the case may be, having jurisdiction in respect of a registered dealer, may also exercise jurisdiction as that of an Officer of similar designation posted in Central Section in respect of all the places of business, including factory and warehouse of such registered dealer in West Bengal;
- (2) A Senior Joint Commissioner, Joint Commissioner or Deputy Commissioner posted in a Circle or Charge, as the case may be, may, for the purpose of verification of transactions of registered dealers under his jurisdiction, exercise jurisdiction as that of an Officer of similar designation posted in Central Section, in respect of exercise of powers in accordance with the provisions of clause (c) of sub-section (1) of section 66 of the West Bengal Value Added Tax Act,2003.

This order is made in the interest of public service

Sd/ 26.07.2013
(Binod Kumar)
Commissioner, Sales Tax
West Bengal

Memo No.743CT/PRO
21U/PRO/2006

Date: 29.07.2013

Copy forwarded for information to Addl.CCT/ISD through e-mail with the request for uploading this authorization order to the Directorate's website www.wbcomtax.gov.in for information of all concerned.

Sd/- 29.07.2013
Addl. Commissioner
Commercial Taxes , W.B.

Government of West Bengal
Directorate of Commercial Taxes
14, Beliaghata Road, Kolkata-700015

ORDER
Date: 26.07.2013

Sub: Authorisation to work as Officer posted in Central Section

In exercise of the power conferred upon me by sub-section (4) of section 3 of the West Bengal Value Added Tax Act,2003(West Ben. Act XXXVII of 2003) read with sub-rule (1) of rule (3) of the West Bengal Value Added Tax Rules, 2005 , and in partial modification of this office's orders issued in this respect, it is hereby ordered that-

- (1) A Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Sales Tax Officer or Assistant Sales Tax Officer, posted in a Circle or Charge, as the case may be, having jurisdiction in respect of a registered dealer, may also exercise jurisdiction as that of an Officer of similar designation posted in Central Section in respect of all the places of business, including factory and warehouse of such registered dealer in West Bengal;

This order is made in the interest of public service.

Sd/ 26.07.2013

(Binod Kumar)
Commissioner, Sales Tax
West Bengal

Memo No.744CT/PRO

21U/PRO/2006

Date: 29.07.2013

Copy forwarded for information to Addl.CCT/ISD through e-mail with the request for uploading this authorization order to the Directorate's website www.wbcomtax.gov.in for information of all concerned.

Sd/- 29.07.2013
Addl. Commissioner
Commercial Taxes , W.B.

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES,
14, BELIAGHATA ROAD, KOLKATA-15.

ORDER

Authorisation

In exercise of the power conferred upon me under rule 135 of the West Bengal Value Added Tax Rules, 2005 and in addition to the authorization orders issued earlier from time to time, I do hereby authorize also the officer or officers specified in column (3) of the table appended below to exercise the power as required by or under the provision of the rule referred to in column (2) of the said table, subject to the condition that such officers shall exercise the powers within their respective jurisdictions till it is revoked by issue of any subsequent order.

TABLE

| Serial No. | Rule | Designation of the officers |
|------------|--------|---|
| (1) | (2) | (3) |
| 1. | 135(1) | Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Sales Tax Officer, all posted in Central section (Kolkata, Asansol and Siliguri). |
| 2. | 135(3) | Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Sales Tax Officer, all posted in Central section (Kolkata, Asansol and Siliguri). |

This authorization shall be deemed to have come into force with effect from 1st April, 2005.

Sd/-

04.08.2014

Binod Kumar
Commissioner, Sales Tax,
West Bengal.

Memo No. 672 CT/PRO
21U/PRO/2006

Date: 04.08.2014

Copy forwarded for information to Addl.CCT/ISD through e-mail for uploading this authorization order to the Directorate's website www.wbcomtax.gov.in for information of all concerned.

Sd/-

04.08.2014

K.C.Chowdhury
Spl.CCT/WB

GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES,
14, BELIAGHATA ROAD, KOLKATA-15.

ORDER

Authorisation

In exercise of the power conferred upon me under sub-rule (1) and sub-rule (3) of rule 135 of the West Bengal Value Added Tax Rules, 2005 and in addition to the authorization orders issued earlier from time to time, I do hereby authorize the officer or officers specified in column (3) of the table appended below to exercise the power as required by or under the provision of the rule referred to in column (2) of the said table, subject to the condition that such officers shall exercise the powers within their respective jurisdictions till it is revoked by issue of any subsequent order.

TABLE

| Serial No. | Rule | Designation of the officers |
|------------|--------|---|
| (1) | (2) | (3) |
| 1. | 135(1) | Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Sales Tax Officer, all posted at Bureau of Investigation who is empowered to assess a dealer under the WBVAT Act, 2003 and the CST Act, 1956. |
| 2. | 135(3) | Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Sales Tax Officer, all posted at Bureau of Investigation who is empowered to assess a dealer under the WBVAT Act, 2003 and the CST Act, 1956. |

This authorization shall be deemed to have come into force with effect from 1st April, 2013.

Sd/-

04.08.2014

Binod Kumar
Commissioner, Sales Tax,
West Bengal.

Memo No. 673 CT/PRO
21U/PRO/2006

Date: 04.08.2014

Copy forwarded for information to Addl.CCT/ISD through e-mail for uploading this authorization order to the Directorate's website www.wbcomtax.gov.in for information of all concerned.

Sd/04.08.2014

K.C.Chowdhury
Spl.CCT/WB

**Government of West Bengal
Directorate of Commercial Taxes
14, Beliaghata Road, Kolkata – 700 015**

Delegation of Power by the Commissioner

ORDER

Date: 27/08/2014

In exercise of power under sub-section (4) of section 3 of the West Bengal Value Added Tax Act, 2003, and in addition to all previous orders in this respect, I hereby delegate to the persons appointed under sub-section (1) of section 6 of the said Act and posted/placed in the ITC Investigation Unit, the power to enquire into and investigate instances of tax evasion through false and exaggerated claims of input tax credit under the West Bengal Value Added Tax Act, 2003, by means of bogus circular trading, or fictitious transactions involving fake tax invoices, or tax invoices issued without any corresponding transfer of property in goods, cases of issue of tax invoices in contravention of the provisions of the said Act, or the like, and to take all appropriate actions, including special audit under section 43A, as may be deemed necessary for the purposes of the said Act.

For this purpose such a person posted/placed in the Unit is also authorised to have jurisdiction throughout the whole of West Bengal and to have all the powers as may be exercised under the West Bengal Value Added Tax Act, 2003 and the rules frames thereunder, by a person of similar designation for effective discharge of his functions.

This order shall come into force with effect from 01.09.2014.

[BINOD KUMAR]
Commissioner
Sales Tax, West Bengal

Memo. No.771CT/PRO
21U/PRO/2006

Date: 27.08 .2014

Copy forwarded to Addl. CCT/ ISD for information and for uploading it in the official website of the Directorate for information of all concerned.

[K. C. Chowdhury]
Spl. CCT/WB