

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

ORDERS BY THE COMMISSIONER OF SALES TAX / COMMERCIAL TAXES

ORDER

Date: 11.11.2016

Subject: ITC Investigation Unit

In terms of CCT's order dated 27.08.2014 (communicated by Trade Circular No. 14/2014, dated 27.08.2014) the "ITC Investigation Unit" was created with effect from 01.09.2014 in the Office of the Commissioner of Commercial Taxes, West Bengal, at 14, Beliaghata Road, Kolkata-700015.

ITC Investigation Unit [IIU] was created to "enquire into and investigate instances of significant 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 appropriate actions as may be deemed necessary for the purposes of the said Act".

Now, in course of its functioning it has been noticed that while enquiring and investigating ITC related transactions, it is required to enquire and investigate into other areas such as interstate verification of transactions and central forms, sale of import licences, money laundering by dealers including unregistered ones and such other duties as may be allotted by CCT/ WB from time to time.

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 Bengal 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 office orders issued in this respect, it is hereby ordered that a Sr. Joint Commissioner, Joint Commissioner, Deputy Commissioner, Sales Tax Officer or Assistant Sales Tax Officer, posted in ITC Investigation Unit under the office of CCT/WB, while functioning upon specific approval in writing by the Administrative Head of the Unit, 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 all the dealers in West Bengal.

Further, it is now decided that the said Unit shall be headed by an officer not below the rank of Joint Commissioner of Sales Tax.

Accordingly, in partial modification of the said order dated 27.08.2014, it is hereby ordered that in the paragraph relating to "Set up" of the ITC Investigation Unit in the said order, for the words "a Joint Commissioner of Sales Tax" the words "an officer not below the rank of Joint Commissioner of Sales Tax" shall be substituted.

This order is made in the interest of public service.

Sd/-11/11/16
(Smaraki Mahapatra)
Commissioner, Sales Tax
West Bengal

Memo No. 937CT/PRO
3C/PRO/2015

Date: 11.11.2016

Copy forwarded for information to Sr. JCCT/ISD with the request for uploading this authorisation order in the Directorate's internal and external websites for information of all concerned.

Sd/-11/11/16
Addl. Commissioner
Commercial Taxes/Sales Tax, W.B.