

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

Delegation of powers by the Commissioner

ORDER

No. 07/WBGST/PRO/17-18

dated: 01.07.2017

In exercise of the power conferred upon me under subsection (3) of section 5 read with clause (91) of section 2 of the West Bengal Goods and Services Tax Ordinance, 2017 and the rules framed thereunder, I do hereby delegate powers under different sections of the said ordinance specified in column (2) and described in column (3) to the officers specified in column (4) of the Table below, subject to the condition that the powers so delegated shall be performed only within their respective jurisdiction.

Sl. No.	Section	Description of Power	Designation of Proper Officer
(1)	(2)	(3)	(4)
1.	46	Notice to return defaulters.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
2.	47	Liability to pay late fee referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
3.	50	Interest on delayed payment of tax.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
4.	54(5)	To make refund of excess tax or input tax credit other than refund on a provisional basis.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
5.	54(6)	To make refund on account of export of goods or services or both made by registered persons on a provisional basis.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
6.	54(7)	To issue order of refund	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.

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(1)	(2)	(3)	(4)
7.	54(10)	To withhold refund or to deduct any unpaid due before payment of refund.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
8.	54(11)	To withhold the refund which is likely to adversely affect the revenue.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
9.	56	Interest payable on delayed refund.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
10.	60	Provisional assessment.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
11.	61	Scrutiny of returns.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
12.	62	Assessment of non-filers of returns	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
13.	63	Best judgement assessment of unregistered persons liable to pay tax.	Joint Commissioner, Deputy Commissioner, State Tax Officer.
14.	64	Summary assessment in certain special cases.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
15.	65	Audit by tax authorities.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
16.	66	Special Audit	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner
17.	67(1)	Authorisation for inspection at any place of business of the taxable person or the persons engaged in the business of transporting goods	Additional Commissioner, Senior Joint Commissioner, Joint Commissioner.

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(1)	(2)	(3)	(4)
		or the owner or the operator of warehouse or godown or any other place.	
18.	67(2)	Authorisation for search, seizure and confiscation.	Additional Commissioner, Senior Joint Commissioner, Joint Commissioner.
19.	67(3)	Return of document not relied upon for issue of notice referred to in the section.	Joint Commissioner, Deputy Commissioner, State Tax Officer.
20.	67(4)	Power to seal or break open the door of any premises or to break open any almirah etc. to get access to the concealed goods or documents	Joint Commissioner, Deputy Commissioner, State Tax Officer.
21.	67(5)	To debar a person from whose custody any documents are seized to make copies thereof or to take extracts therefrom which may prejudicially affect the investigation.	Joint Commissioner, Deputy Commissioner, State Tax Officer.
22.	67(6)	Release of seized goods on provisional basis.	Joint Commissioner, Deputy Commissioner, State Tax Officer.
23.	67(7)	To extend the date of issuing notice in relation to seized goods after six months of seizure.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
24.	67(8)	Disposal of perishable or hazardous goods to be notified by the Government.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
25.	67(9)	To prepare inventory of seized goods, perishable or hazardous in nature	Joint Commissioner, Deputy Commissioner, State Tax Officer, Assistant State Tax Officer.
26.	67(11)	To seize accounts, registers or documents produced before a proper officer.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer,
27.	67(12)	Purchase of goods or services or both from the business premises of any taxable person.	Joint Commissioner, Deputy Commissioner, State Tax Officer.
28.	68(3)	To intercept any conveyance to inspect documents, devices and goods.	Joint Commissioner, Deputy Commissioner, State Tax Officer,

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(1)	(2)	(3)	(4)
			Assistant State Tax Officer.
29.	70	Power to summon persons	Joint Commissioner, Deputy Commissioner, State Tax Officer.
30.	71	To authorise any officer to have access to any place of business of a registered person to inspect books of accounts etc.	Additional Commissioner, Senior Joint Commissioner, Joint Commissioner.
31.	73	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly avail or utilized for any reason other than fraud or any willful misstatement or suppression of tax.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
32.	74	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly avail or utilized by reason of fraud or any willful misstatement or suppression of tax.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
33.	75	General provisions relating to determination of tax.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
34.	76	Functions to be performed where tax collected has not been paid to Government	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
35.	78	To initiate recovery proceedings against non payment of tax payable under the Act.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
36.	79	Functions to be performed in relation to recovery of any amount recoverable from any person.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner.
37.	81	To give permission to charge or transfer any property made for adequate consideration and in good faith.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
38.	84	Continuation and validation of certain recovery proceedings referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
39.	88	Liability in case of company in liquidation	Senior Joint Commissioner,

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			Joint Commissioner, Deputy Commissioner, State Tax Officer.
40.	90	Liability of partners of firms to pay tax.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
41.	107	To exercise the power as an appellate authority under this section.	Special Commissioner, Additional Commissioner, Senior Joint Commissioner, Joint Commissioner.
42.	108	To exercise the power as an revisional authority under this section.	Special Commissioner, Additional Commissioner, Senior Joint Commissioner, Joint Commissioner.
43.	122	Penalty for certain offences.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
44.	123	To direct any person who fails to furnish any information under section 150 to pay a penalty not exceeding five thousand rupees.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
45.	124	Fine for failure to furnish statistics.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
46.	125	General Penalty	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
47.	126(5)	To consider the fact of disclosure of the circumstances of a breach of the tax law by a person as a mitigating factor when quantifying a penalty for that person.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
48.	127	To issue an order levying penalty under this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
49.	129(3)	To issue notice and pass an order in relation to tax and penalty of seized goods.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner,

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			State Tax Officer.
50.	129(6)	To initiate proceeding under section 130 for failure to pay tax or penalty arising out from seizure of goods . To reduce the period of compliance in case of perishable goods.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
51.	130(6)	Confiscation of goods and conveyances and requisition for Police assistance.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
52.	130(7)	To dispose of confiscated goods and conveyances and deposit the sale proceeds with the Government.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
53.	139	Migration of existing tax payers.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
54.	141	Transitional provision relating to job work.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
55.	142	Identifying goods sold under existing law not earlier than six months prior to the appointed day and returned within a period of six months from the appointed day.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.

This order shall take effect from the 1st day of July, 2017

Sd/-01/07/2017
Commissioner,
State Tax, West Bengal