



GOVERNMENT OF WEST BENGAL
পশ্চিমবঙ্গ সরকার
Office of the Commissioner, Commercial Taxes
14, Beliaghata Road, Kolkata - 700015

ORDER

Date: 13.06.2014

Sub: Selection of dealers for special audit u/s 43A of the WB VAT Act'03 for the F.Y. 2011-12

In exercise of the power conferred by section 43A of the WB VAT Act'03, I do hereby select the dealers, brief particulars of whom are noted in the TABLE below, for special audit under section 43A of the Act for the purpose noted against each category in respect of the return periods of the financial year 2011-12.

TABLE

Sl No.	Dealers selected for special audit	Purpose for which special audit u/s 43A is to be carried on.
(1)	(2)	(3)
1.	Dealers names of whom are displayed in the website of the Directorate in link: http://wbcomtax.nic.in/GeneralInformation/SelectionlistforSpecialAudit11-12.pdf	Sale/Purchase Mismatch for F.Y.2011-12 and/or non-compliance with the provisions of Rule 12(7) of the CST (R&T) Rules, 1957

The special audit as above shall be conducted by the respective Assessing Authority, unless the aspects mentioned above have already been considered in proceedings for assessment or audit by the appropriate authority. In case the reason for which dealer is selected for Special Audit has already been explained to the satisfaction of the Assessing Officer, he need not initiate Special Audit. The Special Audit should confine to the limited purpose as listed in column (3) above and in case the scope of enquiry is proposed to be widened or more time is needed, the same may be approved in writing by Sr. JCCT of the Circle. However, if the time exceeds four months, a specific approval in writing should be obtained from CCT. This Special Audit should preferably be completed within 02(two) months from the date of selection.

Sd-

BINOD KUMAR
Commissioner, Commercial Taxes

Memo. No. 7627CT

Date 13.06.2014

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

-Sd-

A.K. MOBIN
Sr. JCCT/HQ