

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

Jurisdiction of Officers posted in Charge Offices

ORDER No.: 08/WBGST/PRO/2019

Dated: 20/11/2019

In exercise of power conferred by sub-section (2) of section 4 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), and in supersession of Order No. 02/WBGST/PRO/17-18 dated 21.06.2017, as amended, except as respects things done or omitted to be done before such supersession, the Commissioner hereby specifies that the Senior Joint Commissioner of State tax, the Joint Commissioner of State tax, the Deputy Commissioner of State tax, the Assistant Commissioner of State tax and the State Tax Officer posted in a Charge Office shall exercise jurisdiction over the territorial jurisdiction of the respective Charge Office.

2. For carrying out enforcement activity within the territorial jurisdiction of a Charge Office relating to movement of goods, the officers posted in a Charge Office shall have territorial jurisdiction over a taxpayer involved in the supply, receipt or transportation of goods irrespective of taxpayer's specific jurisdictional location within the State.
3. This Order shall come into force with effect from the 1st day of December, 2019.

Sd/-
(Smaraki Mahapatra)
Commissioner,
State Tax, West Bengal.