

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

Jurisdiction of Officers posted in Bureau of Investigation

ORDER No.: 09/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), 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 at the Headquarters and Zonal Offices of the Bureau of Investigation (South Bengal) and the Bureau of Investigation (North Bengal) shall exercise jurisdiction as detailed in the following paragraphs.

2. Officers posted at the Headquarters of a unit of Bureau of Investigation, as specified in column (2), shall have jurisdiction as specified in the corresponding column (3) of **Table – 1** below:

Table -1

Sl. No.	Bureau of Investigation	Jurisdiction
(1)	(2)	(3)
1.	Bureau of Investigation (South Bengal), Headquarters	Over the taxpayers under Large Taxpayer Unit, and the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Kolkata (South) Circle, Chowringhee Circle, Dharmatala Circle, Behala Circle, Kolkata (North) Circle, Burrabazar Circle, 24 Parganas Circle, Howrah Circle, Bally Circle, Midnapore Circle, Berhampore Circle, Asansol Circle and Durgapur Circle.
2.	Bureau of Investigation (North Bengal), Headquarters	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Siliguri Circle, Jalpaiguri Circle and Raiganj Circle.

3. Officers posted in Zonal Offices under Bureau of Investigation as specified in column (2), shall exercise jurisdiction as specified in corresponding column (3) of **Table - 2** below:

Table - 2

Sl. No.	Name of Zonal Offices	Jurisdiction
(1)	(2)	(3)
1	Bureau of Investigation (South Bengal), Howrah Zone	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Howrah Circle and Bally Circle.
2	Bureau of Investigation (South Bengal), Kharagpur Zone	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Midnapore Circle.
3	Bureau of Investigation (South Bengal), Barrackpore Zone	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Kolkata (North) Circle, 24 Parganas Circle and Krishnagar Charge.
4	Bureau of Investigation (South Bengal), Durgapur Zone	Over the persons carrying on business or storing goods for business or transporting goods in the area under Durgapur Charge, Bankura Charge, Burdwan Charge and Asansol Charge.
5	Bureau of Investigation (South Bengal), Rampurhat Zone	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Suri Charge and Berhampore Charge.
6	Bureau of Investigation (South Bengal), Purulia Zone	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Purulia Charge.
7	Bureau of Investigation (North Bengal), Alipurduar Zone	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Jalpaiguri Circle.
8	Bureau of Investigation (North Bengal), Raiganj Zone	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Raiganj Circle.

4. The officers posted in Headquarters or Zonal Offices of a unit of Bureau of Investigation shall exercise jurisdiction over any person including a taxpayer, transporter or person in charge of a vehicle, irrespective of the specific location of the place of business of such transporter or person, for carrying out enforcement activity in respect of storage of goods or transportation or movement of goods into, within, out of, or through the State of West Bengal, provided the goods are stored or the vehicle is intercepted within the territorial

jurisdiction of the Headquarters or Zone of a unit of Bureau of Investigation in which s/he is posted.

5. For the purpose of Investigation including ITC Investigation the officers posted in any Headquarters or Zonal Offices of units of Bureau of Investigation shall have jurisdiction all over State of West Bengal in connection with or incidental to investigation relating to taxpayer or person having principle place of business under the territorial jurisdiction of respective Headquarters or Zonal Offices, as the case may be.
6. This order is issued in modification of any order /circular issued earlier in so far as such order / circular relates to jurisdiction of officers of Bureaus of Investigation / ITC Investigation Unit / Central Section / Ranges except as respects things done or omitted to be done before such modification.
7. This order shall come into force with effect from the 1st day of December, 2019.

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