

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

**Delegation of powers by the Commissioner  
under different sections under  
West Bengal Goods and Services Tax Act, 2017**

**ORDER**

No: 24/WBGST/PRO/17-18

Dated: 14.12.2017

In exercise of the power conferred upon me under sub-section (3) of section 5 read with clause (91) of section 2 of the West Bengal Goods and Services Tax Act, 2017 and the rules made thereunder, and in supersession of the earlier order, vide No. 08/WBGST/PRO/17-18 dated 05.07.2017, I do hereby delegate powers under different sections of the said Act 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 jurisdictions.

<b>Sl. No.</b>	<b>Section</b>	<b>Description of Power</b>	<b>Designation of Proper Officer</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	46	To issue notice to return defaulter.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
2.	47	To levy late fee as referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
3.	50	To exercise power and authority as referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
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, Assistant Commissioner.
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, Assistant Commissioner.

6.	54(7)	To issue order of refund	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
7.	54(10)	To withhold refund or to deduct any unpaid due before payment of refund.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
8.	54(11)	To withhold the refund that is likely to adversely affect the revenue.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
9.	56	To exercise power and authority in relation to interest payable on delayed refund.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
10.	60	To make provisional assessment.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
11.	61	To conduct scrutiny of returns.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
12.	62	To make assessment of non-filers of returns	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
13.	63	To make assessment of unregistered persons liable to pay tax.	Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
14.	64	To make summary assessment in certain special cases.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
15.	65	To exercise power and authority in relation to audit as referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
16.	67(1)	To issue authorization for inspection at any place of business of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place.	Additional Commissioner, Senior Joint Commissioner, Joint Commissioner.

17.	67(2)	(a) To issue authorisation for search, seizure etc.	Additional Commissioner, Senior Joint Commissioner, Joint Commissioner.
		(b) Officer authorised for search and seizure of books or documents	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner, State Tax Officer.
		(c) Officer authorised for search and seizure of goods	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner
18.	67(3)	To return document not relied upon for issue of notice referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
19.	67(4)	To exercise 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.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner, State Tax Officer.
20.	67(5)	To make available the copies of seized documents or to take extract therefrom in presence of authorized officer.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
21.	67(6)	To release seized goods on provisional basis.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
22.	67(7)	To extend the date of issue of notice in relation to seized goods after six months of seizure.	Additional Commissioner, Senior Joint Commissioner,
23.	67(8)	To make disposal of perishable or hazardous goods to be notified by the Government.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
24.	67(9)	To prepare inventory of seized goods, as specified in section 67(8).	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner, State Tax Officer.
25.	67(11)	To seize accounts, registers or documents produced before a proper officer in connection with any proceedings.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
26.	67(12)	To exercise power as referred to in section 67(12).	Special Commissioner, Additional Commissioner,

27.	68(3)	To intercept any conveyance to inspect documents, devices and goods.	Joint Commissioner, Deputy Commissioner, Assistant Commissioner, State Tax Officer.
28.	70	To exercise power to summon persons.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
29.	71	To issue authorization to any officer to have access to any place of business of a registered person to inspect books of accounts, document and such other things for audit, scrutiny, etc.	Additional Commissioner, Senior Joint Commissioner, Joint Commissioner.
30.	73	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for any reason other than fraud or any willful misstatement or suppression of facts.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
31.	74	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful misstatement or suppression of facts.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
32.	75	General provisions relating to determination of tax.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
33.	76	Functions to be performed where tax collected has not been paid to Government	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
34.	78	To initiate recovery proceedings against non payment of tax payable under the Act.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
35.	79	Functions to be performed in relation to recovery of any amount recoverable from any person.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
36.	81	To give permission to charge or transfer of any property made for adequate consideration and in good faith.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
37.	83	To make provisional attachment to protect revenue in certain cases.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.

38.	84	Continuation and validation of certain recovery proceedings referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
39.	88	To exercise power and authority in relation to liability in case of company in liquidation.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
40.	89	To exercise power and authority in relation to liability of Directors of private company	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
41.	90	To exercise power and authority in relation to liability of partners of firm to pay tax.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
42.	91	To exercise power and authority in relation to liability of guardians, trustees, etc.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
43.	92	To exercise power and authority in relation to liability of Court of Wards, etc.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
44.	93	To exercise power and authority in relation to special provisions regarding liability to pay tax, interest or penalty in certain cases.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
45.	94	To exercise power and authority in relation to liability in cases referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
46.	107	To exercise power as an appellate authority under this section.	Special Commissioner, Additional Commissioner, Senior Joint Commissioner.
47.	108	To exercise power as a revisional authority under this section.	Special Commissioner, Additional Commissioner, Senior Joint Commissioner, Joint Commissioner.
48.	115	To exercise power as referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.

49.	122	To exercise power as referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
50.	123	To exercise power as referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
51.	124	To exercise power and authority as referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
52.	125	To exercise power and authority as referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
53.	126	To exercise power and authority in relation to general disciplines as referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
54.	127	To issue an order levying penalty under this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
55.	129	(a) To exercise power and authority in relation to detention of goods and conveyances in transit.	State Tax Officer.
		(b) To exercise power and authority in relation to detention, seizure and release of goods and conveyances in transit.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
56.	130	To exercise power and authority in relation to confiscation of goods or conveyances and levy of penalty.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
57.	139	To exercise power and authority to issue or grant certificate of registration and cancellation thereof.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
58.	140	To exercise power and authority in relation to transitional arrangements for input tax credit	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.

59.	141	To exercise power and authority as referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
60.	142	To exercise power and authority as referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
61.	150	To exercise power and authority as referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
62.	151(2)	To exercise power to collect statistics and information or returns.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
63	154	To exercise power to take samples as referred to in this section.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.

This order shall be deemed to have come into force with effect from 16<sup>th</sup> day of October, 2017.

Sd/-  
(SMARAKI MAHAPATRA)  
Commissioner,  
State Tax, West Bengal