

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

Delegation of powers by the Commissioner

ORDER

No. 03/WBGST/PRO/17-18

Dated: 21.06.2017

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 Ordinance, 2017 and the rules thereunder, I do hereby delegate powers referred to in different sections of the said Ordinance mentioned in column (2) and described in column (3) of the said Table to the officers specified in column (4) of the Table below, subject to the condition that the powers so delegated shall be exercised only within their respective jurisdiction.

Sl. No.	Section	Description of Power	Designation of Proper Officer
(1)	(2)	(3)	(4)
1	10	To exercise the powers referred to in the section dealing with provisions of composition levy.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
2	25	To exercise the powers referred to in the section dealing with the procedure for registration.	Joint Commissioner, Deputy Commissioner, State Tax Officer.
3	27(1)	To extend the period of validity of the certificate of registration issued to a casual taxable person or a non-resident taxable person by a further period not exceeding ninety days.	Joint Commissioner, Deputy Commissioner, State Tax Officer.
4	28(1)	An application for amendment of registration certificate is to be made before the proper officer.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
5	28(2)	To approve or reject an application for amendment of registration certificate.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
6	29(1)	To cancel a registration certificate on his own motion or upon application.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
7	29(2)	To cancel a registration certificate on his own motion from such date including any retrospective date.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
9	30(1)	Application for revocation of cancellation of registration certificate is to be made.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.
10	30(2)	To revoke a cancelled registration certificate or to reject an application for revocation.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, State Tax Officer.

This Order shall take effect from the 22nd day of June, 2017.

Sd/-21/06/2017
Commissioner,
State Tax, West Bengal