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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**Revenue**

**NOTIFICATION**

No. 69 –F.T.-The 15th January, 2009.—In exercise of the power conferred by sub-section(1) of section 25 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Ben. Act VI of 1979), the Governor is pleased hereby to make the following amendments in the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, as subsequently amended (hereinafter referred to as the said rules):-

**Amendments**

In the said rules, –

(1) in CHAPTER I,—

(a) in rule 2, in sub-rule (1),—

(i) after clause (c), insert the following clauses:-

‘(ca) “Senior Joint Commissioner of Profession Tax” means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner;

(cb) “Joint Commissioner of Profession Tax” means the officer of the State Government appointed by that designation by the State Government under sub-section (2) of section 12 to assist the Commissioner;’;

(b) omit clause (d);

(2) in CHAPTER III, in rule 15A, –

(a) in sub-rule (1), for the words “Deputy Commissioner”, *substitute* the words “Senior Joint Commissioner”;

(b) in sub-rule (2), for the words “Deputy Commissioner”, *substitute* the words “Senior Joint Commissioner”;

(3) in CHAPTER VII, –

(a) in rule 19, for sub-rule (1), *substitute* the following sub-rule (1):–

“(1) An appeal under sub-section (1) of section 14 from an order passed by a Profession Tax Officer shall lie to the Deputy Commissioner or Joint Commissioner of Profession Tax, an appeal from an order passed by a Deputy Commissioner of Profession Tax shall lie to the Joint Commissioner or Senior Joint Commissioner of Profession Tax and an appeal from an order passed by a Joint Commissioner of Profession Tax shall lie to the Senior Joint Commissioner of Profession Tax.”;

(b) in rule 20,–

(i) for sub-rule (1), *substitute* the following sub-rule:–

“(1) Revision under sub-section (4) of section 14 shall lie from an order passed in appeal by a Deputy Commissioner of Profession Tax, to the Senior Joint Commissioner or Joint Commissioner of Profession tax, from an order passed in appeal by a Joint Commissioner of Profession Tax to the Senior Joint Commissioner of Profession Tax and from an order passed in appeal by a Senior Joint Commissioner of Profession Tax to the Commissioner of Profession Tax.”;

(ii) in sub-rule (4a),–

(A) for the words “Deputy Commissioner of Profession Tax”, *substitute* the words “Senior Joint Commissioner of Profession Tax”;

(B) for the words “Assistant Commissioner of Profession Tax”, *substitute* the words “Joint Commissioner of Profession Tax”;

(iii) after sub-rule (4a), insert the following sub-rule (4b):–

“(4b)The Joint Commissioner of Profession Tax may, on his own motion, revise any order passed by Deputy Commissioner of Profession Tax.”;

(iv) in sub-rule (5), for the words “Assistant Commissioner of Profession Tax”, *substitute* the words “Deputy Commissioner of Profession Tax”;

(v) in sub-rule (6), for the words “the Deputy Commissioner of Profession Tax or the Assistant Commissioner of Profession Tax”, *substitute* the words “the Senior Joint Commissioner of Profession Tax or the Joint Commissioner of Profession Tax or the Deputy Commissioner of Profession Tax”;

(4) in Form XIX, for the words “Assistant Commissioner of Profession Tax”, wherever they occur, *substitute* the words “Joint Commissioner of Profession Tax/Deputy Commissioner of Profession Tax”.

2. This notification shall come into force with effect from the 16th day of January, 2009.

By order of the Governor,

N. C. BASAK,  
Dy. Secy. to the Govt. of West Bengal.