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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. 70 -F.T.- the 15th January, 2009.— In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in CHAPTER I,—

(a) in rule 2,—

(i) in sub-rule (1),—

(A) in clause (b), for the words “such Deputy Commissioner or Assistant Commissioner” substitute the words “such Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;

(B) for clause (c), *substitute* the following clause:—

“(c) “Appropriate assessing authority”, in respect of any particular dealer, means the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner or the Commercial Tax Officer, as the case may be, within whose jurisdiction such dealer’s place of business is situated or, if such dealer has more than one place of business in West Bengal, the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner or the Commercial Tax Officer within whose jurisdiction the chief branch or the head office in West Bengal of such business is situated;”

(C) in clause (ee), in sub-clause (i), for the words “Assistant Commissioner”, wherever they occur, *substitute* the words “Senior Joint Commissioner or the Joint Commissioner”;

(D) for clause (g), *substitute* the following clause:—

“(g) “Joint Commissioner” means the person appointed by the designation of Joint Commissioner of Commercial Taxes by the State Government under sub-section (1) of section 3 to assist the Commissioner;”;

(E) after clause (q), *insert* the following clause (qa):

“(qa) “Senior Joint Commissioner” means the person appointed by the designation of Senior Joint Commissioner of Commercial Taxes by the State Government under sub-section (1) of section 3 to assist the Commissioner;”;

(b) in rule 3,—

(i) in the Table appended to sub-rule (1),—

(A) in the entry in column (4) against serial No. 9 in column (1), for the words “Assistant Commissioner”, *substitute* the words “Joint Commissioner”;

(B) in the entry in column (4) against serial No. 11 in column (1), for the words “Assistant Commissioner”, *substitute* the words “Deputy Commissioner”;

(C) in the entry in column (4) against serial No. 11A in column (1), for the words “Deputy Commissioner”, *substitute* the words “Senior Joint Commissioner”;

(D) in the entry in column (4) against serial No. 12 in column (1), for the words “Assistant Commissioner”, *substitute* the words “Joint Commissioner”;

(E) in the entry in column (4) against serial No. 15A in column (1), for the words “Deputy Commissioner”, *substitute* the words “Senior Joint Commissioner”;

(F) for the entries in column (3) and in column (4) against serial No. 28 in column (1), *substitute* the following entries in column (3) and in column (4), respectively:—

(3)	(4)
To revise <i>suo motu</i> an assessment made or an order passed by a Commercial Tax Officer or an Assistant Commercial Tax Officer	Deputy Commissioner.
To revise <i>suo motu</i> an assessment made or an order passed by a Deputy Commissioner	Joint Commissioner.
To revise <i>suo motu</i> an assessment made or an order passed by a Joint Commissioner	Senior Joint Commissioner.
To revise <i>suo motu</i> an assessment made or an order passed by a Senior Joint Commissioner	Additional Commissioner.

(G) for the entries in column (3) and in column (4) against serial No. 29 in column (1), *substitute* the following entries in column (3) and in column (4), respectively:—

(3)	(4)
To revise, on application, an assessment made or an order passed by a Commercial Tax Officer or an Assistant Commercial Tax Officer	Deputy Commissioner.
To revise, on application, an assessment made or an order passed by a Deputy Commissioner	Joint Commissioner.
To revise, on application, an assessment made or an order passed by a Joint Commissioner	Senior Joint Commissioner.
To revise, on application, an assessment made or an order passed by a Senior Joint Commissioner	Additional Commissioner.

- (H) in the entry in column (4) against serial No. 30 in column (1), for the words “Assistant Commissioner”, *substitute* the words “Deputy Commissioner”;
- (ii) in sub-rule (2), for the words “a Commercial Tax Officer shall be subordinate to an Assistant Commissioner, an Assistant Commissioner shall be subordinate to a Deputy Commissioner, a Deputy Commissioner shall be subordinate to an Additional Commissioner”, *substitute* the words “a Commercial Tax Officer shall be subordinate to a Deputy Commissioner, a Deputy Commissioner shall be subordinate to a Joint Commissioner, a Joint Commissioner shall be subordinate to a Senior Joint Commissioner, a Senior Joint Commissioner shall be subordinate to an Additional Commissioner”;
- (2) in CHAPTER IV, in rule 26, in sub-rule (1), for the words “Deputy Commissioner or Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner or Joint Commissioner”;
- (3) in CHAPTER IX, in rule 79, in sub-rule (2), for the words “Commercial Tax Officer or Assistant Commissioner”, *substitute* the words “Commercial Tax Officer, Deputy Commissioner or Joint Commissioner”;
- (4) in CHAPTER X, in rule 90, for the words “Deputy Commissioner”, wherever they occur, *substitute* the words “Senior Joint Commissioner”;
- (5) in CHAPTER XI,—
- (a) in rule 100,—
- (i) in sub-rule (1), for the words “Deputy Commissioner or Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner or Joint Commissioner”;
- (ii) in sub-rule (3), for the words “the Deputy Commissioner or the Assistant Commissioner”, *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner”;
- (iii) in sub-rule (4), for the words “the Deputy Commissioner or Assistant Commissioner”, *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner”;
- (b) in rule 101, for the words “the Deputy Commissioner or the Assistant Commissioner”, *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner”;
- (c) in rule 111, in sub-rule (2),—
- (i) for the words “the Deputy Commissioner or the Assistant Commissioner”, *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner”;
- (ii) for the words “such Deputy Commissioner or Assistant Commissioner”, *substitute* the words “such Senior Joint Commissioner or Joint Commissioner”;
- (d) in rule 124, in sub-rule (2),—
- (i) for the words “the Deputy Commissioner or the Assistant Commissioner”, *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner”;
- (ii) for the words “such Deputy Commissioner or Assistant Commissioner”, *substitute* the words “such Senior Joint Commissioner or Joint Commissioner”;
- (e) in rule 135, in sub-rule (2),—
- (i) for the words “the Deputy Commissioner or the Assistant Commissioner”, *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner”;
- (ii) for the words “such Deputy Commissioner or Assistant Commissioner”, *substitute* the words “such Senior Joint Commissioner or Joint Commissioner”;
- (f) in rule 144, in sub-rule (2),—
- (i) for the words “the Deputy Commissioner or the Assistant Commissioner”, *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner”;
- (ii) for the words “such Deputy Commissioner or Assistant Commissioner”, *substitute* the words “such Senior Joint Commissioner or Joint Commissioner”;

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- (g) in rule 147, for the words “such Deputy Commissioner”, *substitute* the words “such Senior Joint Commissioner or Joint Commissioner”;
- (h) in rule 148,—
- (i) for sub-rule (1), *substitute* the following sub-rule:—
- “(1) If the Senior Joint Commissioner or the Joint Commissioner, as the case may be, is satisfied that a registered dealer has furnished correctly all information in the application referred to in rule 147 and that such dealer has complied with the requirements of the provisions of the Act, and the rules for the purpose of sub-section (1) of section 40 or sub-section (1) of section 41, as the case may be, the Senior Joint Commissioner or the Joint Commissioner, as the case may be, shall grant a certificate of eligibility in Form 24 to such dealer.”;
- (ii) in sub-rule (3), for the words “the Deputy Commissioner or the Assistant Commissioner”, *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner”;
- (i) in rule 149,—
- (i) in sub-rule (1), for the words “make an application to the Deputy Commissioner or the Assistant Commissioner”, *substitute* the words “make an application to the Senior Joint Commissioner or the Joint Commissioner”;
- (ii) in sub-rule (2), for the words “the Deputy Commissioner or the Assistant Commissioner, as the case may be, is satisfied”, *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner, as the case may be, is satisfied”;
- (iii) in sub-rule (3), for the words “the Deputy Commissioner or the Assistant Commissioner, as the case may be, is not satisfied”, *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner, as the case may be, is not satisfied”;
- (iv) in sub-rule (4), for the words “the Deputy Commissioner or the Assistant Commissioner”, *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner”;
- (j) in rule 150, in sub-rule (1), for the words “the Deputy Commissioner or the Assistant Commissioner”, *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner”;
- (k) in rule 151, in sub-rule (3), for the words “Deputy Commissioner or the Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner or the Joint Commissioner”;
- (6) in CHAPTER XII,—
- (a) in rule 168, in sub-rule (1), for the words “from the office of any Deputy Commissioner or Assistant Commissioner”, *substitute* the words “from the office of any Senior Joint Commissioner or Joint Commissioner”;
- (b) in rule 169, in sub-rule (2), for the words “at the office of any Assistant Commissioner or Deputy Commissioner”, *substitute* the words “at the office of any Deputy Commissioner or Joint Commissioner or Senior Joint Commissioner”;
- (c) in rule 172, in sub-rule (1), for the words “to such Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “to such Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
- (d) in rule 173, in sub-rule (1), for the words “to such Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “to such Senior Joint Commissioner, Joint Commissioner or Deputy Commissioner or Commercial Tax Officer”;
- (e) in rule 176,—
- (i) in sub-rule (2), for the words “Deputy Commissioner”, *substitute* the words “Senior Joint Commissioner”;
- (ii) in sub-rule (3), for the words “the concerned Deputy Commissioner”, *substitute* the words “the concerned Senior Joint Commissioner”;

(7) in CHAPTER XIII,—

- (a) in rule 181B, in sub-rule (4), for the words “inform the concerned Deputy Commissioner, of his decision to do so”, *substitute* the words “inform the concerned Additional Commissioner or Senior Joint Commissioner, as the case may be, of his decision to do so”;
- (b) in rule 181D,—
 - (i) in sub-rule (1), for the words “and where it appears to a Deputy Commissioner having jurisdiction in respect of such dealer”, *substitute* the words “and where it appears to an Additional Commissioner or Senior Joint Commissioner, as the case may be, having jurisdiction in respect of such dealer”;
 - (ii) in sub-rule (2), for the words “Deputy Commissioner”, *substitute* the words “Additional Commissioner or Senior Joint Commissioner, as the case may be”;
 - (iii) in sub-rule (3), for the words “Deputy Commissioner,” *substitute* the words “Additional Commissioner or the Senior Joint Commissioner, as the case may be”;
- (c) in rule 188,—
 - (i) in sub-rule (1), for the words “Assistant Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
 - (ii) in sub-rule (6), for the words “Commercial Tax Officer or Inspector”, *substitute* the words “an officer authorised in this behalf by the Commissioner”;
- (d) in rule 189,—
 - (i) in sub-rule (1), for the words “Assistant Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”, wherever they occur, *substitute* the words “Joint Commissioner, Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
 - (ii) in sub-rule (3), for the words “Assistant Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”, wherever they occur, *substitute* the words “Joint Commissioner, Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
- (e) in rule 197,—
 - (i) for the existing sub-rule (1), *substitute* the following sub-rule:—

“(1) Where the Commissioner is satisfied that he is required to pay interest under section 34, he shall, by an order in writing, direct the appropriate assessing authority to pay the dealer, who is entitled to get such interest, the amount of interest, by issuing a Refund Adjustment Order, or by making payment of the said amount in accordance with the second proviso to sub-rule (4) of rule 181.”;
 - (ii) in sub-rule (2), for the words “Deputy Commissioner”, *substitute* the words “Senior Joint Commissioner”;

(8) in CHAPTER XV,—

- (a) in rule 211,—
 - (i) in sub-rule (1), for the words “Commercial Tax Officer or Assistant Commercial Tax Officer”, occurring in two places, *substitute* the words “Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
 - (ii) in sub-rule (2), for the words “Commercial Tax Officer or Assistant Commercial Tax Officer”, *substitute* the words “Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
 - (iii) in sub-rule (3), for the words “Commercial Tax Officer or Assistant Commercial Tax Officer”, *substitute* the words “Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;

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- (iv) in sub-rule (4), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
 - (v) in sub-rule (5), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
 - (vi) in sub-rule (7),—
 - (A) for the words “Commercial Tax Officer or Assistant Commercial Tax Officer”, *substitute* the words “Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
 - (B) for the words “the Assistant Commissioner or the Commercial Tax Officer”, *substitute* the words “the Joint Commissioner, the Deputy Commissioner or the Commercial Tax Officer”;
 - (b) in rule 211A,—
 - (i) in sub-rule (2), for the words “Assistant Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”, *substitute* the words “Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
 - (ii) in sub-rule (3), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
 - (iii) in sub-rule (5), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
 - (iv) in sub-rule (6), for the words “Assistant Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”, *substitute* the words “Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
 - (c) in rule 212,—
 - (i) in sub-rule (1), for the words “Assistant Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”, wherever they occur, *substitute* the words “Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
 - (ii) in sub-rule (2), for the words “Commercial Tax Officer or Assistant Commercial Tax Officer”, wherever they occur, *substitute* the words “Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
 - (iii) in sub-rule (3), for the words “Commercial Tax Officer or Assistant Commercial Tax Officer”, wherever they occur, *substitute* the words “Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
 - (iv) in sub-rule (4), for the words “Commercial Tax Officer or Assistant Commercial Tax Officer”, wherever they occur, *substitute* the words “Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
 - (v) in sub-rule (6), for the words “Commercial Tax Officer or Assistant Commercial Tax Officer”, wherever they occur, *substitute* the words “Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
 - (vi) in sub-rule (7), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
 - (vii) in sub-rule (8), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
 - (viii) in sub-rule (9),—
 - (A) for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
 - (B) for the words “Commercial Tax Officer, or Assistant Commercial Tax Officer”, *substitute* the words “Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;

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- (d) in rule 213,—
- (i) in sub-rule (1),—
- (A) for the words “Commercial Tax Officer or Assistant Commissioner Tax Officer”, *substitute* the words “Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
- (B) for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
- (ii) in sub-rule (2), for the words “Assistant Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
- (e) in rule 214A, in sub-rule (2), for the words “Assistant Commissioner, Commercial Tax Officer, or Assistant Commercial Tax Officer”, *substitute* the words “Deputy Commissioner, Commercial Tax Officer, or Assistant Commercial Tax Officer”;
- (f) in rule 214B,—
- (i) in sub-rule (1), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
- (ii) in sub-rule (6), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officers”;
- (g) in rule 214C,—
- (i) in sub-rule (4), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Deputy Commissioner or Commercial Tax Officer”;
- (ii) in sub-rule (5),—
- (A) for the words “Commercial Tax Officer or Assistant Commercial Tax Officer”, *substitute* the words “Deputy Commissioner or Commercial Tax Officer or Assistant Commercial Tax Officer”;
- (B) for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
- (h) in rule 214D,—
- (i) in sub-rule (1), for the words “an Assistant Commissioner or a Commercial Tax Officer”, *substitute* the words “a Joint Commissioner, or a Deputy Commissioner or a Commercial Tax Officer”;
- (ii) in sub-rule (2), in FORM OF OPTION, for the words “Assistant Commissioner/Commercial Tax Officer”, *substitute* the words “Joint Commissioner/Deputy Commissioner/Commercial Tax Officer”;
- (i) in rule 215,—
- (i) in sub-rule (5), in clause (b), for the words “Additional Commissioner, Deputy Commissioner or Commercial Tax Officer”, *substitute* the words “Additional Commissioner, Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
- (ii) in sub-rule (6), for the words “Commercial Tax Officer”, *substitute* the words “Deputy Commissioner or Commercial Tax Officer”;
- (j) in rule 215A,—
- (i) in sub-rule (1),—
- (A) in clause (a), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;

- (B) in clause (c), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
- (C) in clause (d), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
- (ii) in sub-rule (6), for the words “Deputy Commissioner or Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner or Deputy Commissioner”;
- (k) in rule 215B,—
 - (i) in sub-rule (1),—
 - (A) in clause (a), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
 - (B) in clause (b), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
 - (ii) in sub-rule (5), in the proviso,—
 - (A) for the words “Commercial Tax Officer or Assistant Commercial Tax Officer”, *substitute* the words “Deputy Commissioner or Commercial Tax Officer or Assistant Commercial Tax Officer”;
 - (B) for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
 - (iii) in sub-rule (7), for the words “Deputy Commissioner or Assistant Commissioner,” *substitute* the words “Senior Joint Commissioner or Joint Commissioner”;
- (l) in rule 218, for the words “Assistant Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
- (m) in rule 222,—
 - (i) in clause (a), for the words “Assistant Commssioner, Commercial Tax Officer, Assistant Commercial Tax Officer or Patrolman”, *substitute* the words “Deputy Commissioner, Commercial Tax Officer, Assistant Commercial Tax Officer or Patrolman”;
 - (ii) in clause (b), for the words “Deputy Commissioner, Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commercial or Commercial Tax Officer”;
- (n) in rule 223, in sub-rule (2),—
 - (i) in clause (a), for the words “Deputy Commissioner, Assistant Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”, *substitute* the words “Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer”;
 - (ii) in clause (b), for the words “Deputy Commissioner, Assistant Commissioner, or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner, or Commercial Tax Officer”;
- (o) in rule 224, for the words “Deputy Commissioner, Assistant Commissioner, Commercial Tax Officer, or Assistant Commercial Tax Officer”, *substitute* the words “Deputy Commissioner, Commercial Tax Officer, or Assistant Commercial Tax Officer”;
- (p) in rule 225, for the words “Deputy Commissioner, Assistant Commissioner, Commercial Tax Officer, or Assistant Commercial Tax Officer”, *substitute* the words “Deputy Commissioner, Commercial Tax Officer, or Assistant Commercial Tax Officer”;

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- (q) in rule 227,—
- (i) in sub-rule (1),—
- (A) for the words “an Assistant Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer, either at the check post”, *substitute* the words “a Joint Commissioner, Deputy Commissioner, Commercial Tax Officer or Assistant Commercial Tax Officer, either at the check post”;
- (B) for the words “an Assistant Commissioner or a Commercial Tax Officer shall serve a notice”, *substitute* the words “a Joint Commissioner or a Deputy Commissioner or a Commercial Tax Officer shall serve a notice”;
- (ii) in sub-rule (2), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner or Deputy Commissioner or Commercial Tax Officer”;
- (r) in rule 227A,—
- (i) in sub-rule (1), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
- (ii) in sub-rule (2), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
- (s) in rule 227B, for the words “the Assistant Commissioner, or the Commercial Tax Officer”, *substitute* the words “the Joint Commissioner, the Deputy Commissioner or the Commercial Tax Officer”;
- (t) in rule 228,—
- (i) in sub-rule (1), for the words “Deputy Commissioner, Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
- (ii) in sub-rule (3), for the words “Deputy Commissioner, Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
- (u) in rule 229,—
- (i) in sub-rule (3), for the words “Deputy Commissioner, Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
- (ii) in sub-rule (4), for the words “Deputy Commissioner, Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, or Commercial Tax Officer”;
- (v) in rule 230, for the words “Deputy Commissioner, Assistant Commissioner or Commercial Tax Officer”, wherever they occur, *substitute* the words “Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
- (w) in rule 231, for the words “Deputy Commissioner, Assistant Commissioner or Commercial Tax Officer”, wherever they occur, *substitute* the words “Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
- (x) in rule 232,—
- (i) in sub-rule (1), for the words “Deputy Commissioner, Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;
- (ii) in sub-rule (2), for the words “Deputy Commissioner, Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;

(9) in CHAPTER XVI, in rule 235, in sub-rule (1), for the words “Assistant Commissioner or Commercial Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Commercial Tax Officer”;

(10) in CHAPTER XVII,—

(a) in rule 239, for sub-rule (1), *substitute* the following sub-rule:-

“(1) Where an appeal arises from an assessment order passed by the appropriate assessing authority who is—

- (a) a Commercial Tax Officer in rank, such appeal shall lie to the appellate authority who is a Deputy Commissioner or Joint Commissioner in rank;
- (b) a Deputy Commissioner in rank, such appeal shall lie to the appellate authority who is Joint Commissioner or Senior Joint Commissioner in rank;
- (c) a Joint Commissioner in rank, such appeal shall lie to the appellate authority who is a Senior Joint Commissioner in rank;
- (d) a Senior Joint Commissioner in rank, such appeal shall lie to the appellate authority who is an Additional Commissioner in rank:

Provided that, if the Commissioner thinks fit so to do, he may transfer any appeal from the file of one Deputy Commissioner to that of another Deputy Commissioner or Joint Commissioner or from the file of one Joint Commissioner to that of another Joint Commissioner or Senior Joint Commissioner or from the file of one Senior Joint Commissioner to that of another and thereupon the Deputy Commissioner, Joint Commissioner or Senior Joint Commissioner, as the case may be, to whose file the appeal is so transferred, shall proceed with and dispose of the appeal as if it had been duly filed before him.”;

(b) in rule 244,—

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

“(1) Subject to the provisions of sub-rule (1) of rule 245, and in the interest of revenue, any assessment made or order passed under the Act and the rules made thereunder may be revised *suo motu* under section 80 and accordingly—

- (a) any order passed by an Assistant Commercial Tax Officer, or passed by a Commercial Tax Officer as registering authority, assessing authority, or otherwise, may be revised by a Deputy Commissioner or Joint Commissioner, on his own motion, who has jurisdiction over such Assistant Commercial Tax Officer or Commercial Tax Officer,
- (b) any order passed by a Deputy Commissioner, as registering authority or assessing authority or otherwise, may be revised by Joint Commissioner or Senior Joint Commissioner, on his own motion, who has jurisdiction over such Deputy Commissioner,
- (c) any order passed by a Joint Commissioner may be revised by a Senior Joint Commissioner, on his own motion,
- (d) any order passed by a Senior Joint Commissioner may be revised by an Additional Commissioner on his own motion,
- (e) any order passed by an Additional Commissioner may be revised by a Special Commissioner on his own motion,
- (f) any order passed by any officer referred to in clause (a) clause (b), clause (c), clause (d), or clause (e) or by any of the predecessors-in-office of the Commissioner, may be revised by the Commissioner.”;

(ii) for sub-rule (2), *substitute* the following sub-rule:—

“(2) An application under sub-section (1) of section 81 for revision of an order passed by the authority referred to in column (2) of Table A below relating to an order referred to in column (3) of the said Table, shall be made, at the first instance, to the authority referred to in column (4) of the said Table who shall also dispose the application by an order in writing:—

Table A

Sl. No.	Order passed by the authority	Order	Revision by the authority
(1)	(2)	(3)	(4)
1.	Assistant Commercial Tax Officer	any order, other than an order of assessment against which an appeal lies under section 79	Deputy Commissioner or Joint Commissioner.
2.	Commercial Tax Officer	any order, other than an order of assessment against which an appeal lies under section 79	Deputy Commissioner or Joint Commissioner.
3.	Deputy Commissioner	any order, other than an order of assessment against which an appeal lies under section 79	Joint Commissioner or Senior Joint Commissioner.
4.	Joint Commissioner	any order other than an order of assessment against which an appeal lies under section 79	Senior Joint Commissioner.
5.	Senior Joint Commissioner	any order, other than an order of assessment against which an appeal lies under section 79	Additional Commissioner.
6.	Additional Commissioner	any order, other than an order of assessment against which an appeal lies under section 79	Special Commissioner.

”;

(iii) in sub-rule (2A), for the Table B, *substitute* the following Table :—

Table B

Sl. No.	Order passed by the authority	Order	Revision by the authority
(1)	(2)	(3)	(4)
1.	Deputy Commissioner	final revisional order under sub-rule (2) of rule 244	Joint Commissioner or Senior Joint Commissioner.
2.	Joint Commissioner	final revisional order under sub-rule (2) of rule 244	Senior Joint Commissioner.
3.	Senior Joint Commissioner	final revisional order under sub-rule (2) of rule 244	Additional Commissioner.
4.	Additional Commissioner	final revisional order under sub-rule (2) of rule 244	Special Commissioner.
5.	Special Commissioner	final revisional order under sub-rule (2) of rule 244	Commissioner.

”;

- (c) in rule 247, in sub-rule (2c), for the words “Deputy Commissioner”, *substitute* the words “Senior Joint Commissioner”;
- (d) in rule 249, for sub-rule (6), *substitute* the following sub-rule :—
- “(6) A copy of the order passed under sub-rule (4) shall also be sent to—
- (a) the Deputy Commissioner, if the person who passes the order upon review under this rule is a Commercial Tax Officer, or
 - (b) the Joint Commissioner, if the person who passes the order upon review under this rule is a Deputy Commissioner, or
 - (c) the Senior Joint Commissioner, if the person who passes the order upon review under this rule is a Joint Commissioner, or
 - (d) the Additional Commissioner, if the person who passes the order upon review under this rule is a Senior Joint Commissioner, or
 - (e) the Special Commissioner, if the person who passes the order upon review under this rule is an Additional Commissioner, or
 - (f) the Commissioner, if the person who passes the order upon review under this is a Special Commissioner.”;

(e) in rule 257—

 - (i) in clause (a), for the words “an Assistant Commissioner or a Deputy Commissioner”, *substitute* the words “a Deputy Commissioner, Joint Commissioner, Senior Joint Commissioner or Additional Commissioner”;
 - (ii) in clause (b), for the words “Assistant Commissioner, a Deputy Commissioner or an Additional Commissioner”, *substitute* the words “a Deputy Commissioner, Joint Commissioner, Senior Joint Commissioner or Special Commissioner”;

(f) in rule 260, for the words “Deputy Commissioner or Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner or Deputy Commissioner”;

(g) in rule 261,—

 - (i) in sub-rule (1), for the words “Deputy Commissioner or Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner or Deputy Commissioner”;
 - (ii) in sub-rule (3), for the words “Deputy Commissioner or Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner or Deputy Commissioner”;

(h) in rule 262, for the words “Deputy Commissioner or Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner or Deputy Commissioner”;

(i) in rule 274, for the words “Deputy Commissioner”, *substitute* the words “Senior Joint Commissioner”;

(j) in rule 275, in sub-rule (3), for the words “Deputy commissioner or Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner or Deputy Commissioner”.

2. The provisions of 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.