

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

AUTHORISATION UNDER SUB-RULE (1) OF RULE 5 OF
THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) RULES, 1999

Dated, the 19th December, 2018

In exercise of the power conferred upon me by the provisions of sub-rule (1) of rule 5 of the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999, I hereby authorize the officer or officers specified in column (3) of the 'Table' below to be the appropriate designated authority before whom an application for settlement in respect of a case specified in column (2) is to be filed:

Sl. No.	Specification of the Case	Appropriate Designated Authority
(1)	(2)	(3)
1.	An application for settlement in respect of a case of appeal or revision or review, other than a case of penalty as referred to in sub-clause (iii) of clause (a) of sub-section (1) of section 2, pending before any authority under any Circle.	The Senior Joint Commissioner of the Circle who has jurisdiction over such applicant.
2.	An application for settlement in respect of any appeal or revision or review, other than a case of penalty as referred to in sub-clause (iii) of clause (a) of sub-section (1) of section 2, pending before any authority under Large Taxpayers' Unit.	The Special Commissioner of the Large Taxpayers' Unit who has jurisdiction over such applicant.
3.	An application for settlement of a case, other than a case of penalty as referred to in sub-clause (iii) of clause (a) of sub-section (1) of section 2 and the cases referred in column (2) of Sl. Nos. 1 & 2 of this 'Table'.	The assessing authority of the Charge or the Large Taxpayers' Unit, as the case may be, who has jurisdiction over such applicant.
4.	An application for settlement in respect of a case of penalty as referred to in sub-clause (iii) of clause (a) of sub-section (1) of section 2 where such a case was initiated by a Bureau of Investigation or a Range or Central Section and which relates to violation of provisions for movement of goods.	Senior Joint Commissioner or Joint Commissioner of the relevant Bureau of Investigation or the relevant Range or the Central Section.
5.	An application for settlement in respect of a case of penalty as referred to in sub-clause (iii) of clause (a) of sub-section (1) of section 2 other than cases specified in column (2) of Sl. No.4 above.	The assessing authority of the Charge or the Large Taxpayers' Unit, as the case may be, who has jurisdiction over such applicant.

Sd/-
(Smaraki Mahapatra)
Commissioner,
Commercial Taxes, West Bengal

Memo. No. 508 CT/PRO
21U/PRO/2006

Date: 19.12.2018

Copy forwarded to the Additional Commissioner, In-charge of ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-
(Adesh Kumar)
Spl.CCT & PRO