

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

**ORDER No. 02/WBGST/PRO/2022**

**Dated: 21.02.2022**

**Subject: Authorisation of officers to undertake Audit under section 65(1) of WBGST Act, 2017**

In exercise of the power conferred by sub-section (1) of section 65 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereinafter referred to as the said Act) read with clause (91) of section 2 and sub-section (3) of section 5 of the said Act, and in supersession of Order No. 08/WBGST/PRO/2021 dated 02.12.2021, except as things done or omitted to be done before such supersession, I hereby authorise Additional Commissioner of State tax, Senior Joint Commissioner of State tax, Joint Commissioner of State tax, Deputy Commissioner of State tax and Assistant Commissioner of State tax posted at any Charge or Circle or Large Taxpayer Unit to undertake "Audit" under section 65 of the said Act. For the purpose of audit under section 65 of the said Act jurisdiction of the officers who are assigned to undertake audit shall be the whole of West Bengal.

2. Notwithstanding anything contained in the first paragraph, this order will not be applicable for any officer who is appointed or authorised as "Appellate Authority" to hear appeals as referred to in section 107 of the said Act.
3. This order shall be deemed to have come into force with effect from 08.10.2021.

Sd/-  
(KHALID AIZAZ ANWAR, IAS)  
Commissioner, State Tax,  
West Bengal