

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

ORDER

No: 06/WBGST/PRO/2020

Dated: 09.11.2020

In exercise of the power conferred by sub-section (3) of section 5 read with clause (91) of section 2 of the West Bengal Goods and Services Tax Act, 2017 and the rules made thereunder, the Commissioner makes the following amendments in the Order No. 24/WBGST/PRO/17-18 dated 14.12.2017:-

Amendments

In the said order, in the Table,

- (i) for serial numbers 13 in column (1), and the entries relating thereto in corresponding column (2), column (3) and column (4), the following shall be *substituted*, namely:-

(1)	(2)	(3)	(4)
"13.	63	To make assessment of unregistered persons liable to pay tax.	Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner."

- (ii) for serial numbers 34 and 35 in column (1), and the entries relating thereto in corresponding column (2), column (3) and column (4), the following shall be *substituted*, namely:-

(1)	(2)	(3)	(4)
"34.	78	To initiate recovery proceedings against non-payment of tax payable under the Act.	Additional Commissioner, Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.

35.	79	Functions to be performed in relation to recovery of any amount recoverable from any person.	Additional Commissioner, Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner. Assistant Commissioner.”
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(iii) for serial number 38 in column (1), and the entries relating thereto in corresponding column (2), column (3) and column (4), the following shall be *substituted*, namely:-

(1)	(2)	(3)	(4)
“38.	84	Continuation and validation of certain recovery proceedings referred to in this section.	Additional Commissioner, Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.”

(iv) for serial number 46 in column (1), and the entries relating thereto in corresponding column (2), column (3) and column (4), the following shall be *substituted* with effect from the 27th September, 2019, namely:-

(1)	(2)	(3)	(4)
“46.	107	To exercise power as an appellate authority under this section.	Special Commissioner, Additional Commissioner, Senior Joint Commissioner, Joint Commissioner.”

2. Save as otherwise provided, this order shall come into force with immediate effect.

-Sd/- dated 09.11.20

(DEVI PRASAD KARANAM)
Commissioner, State Tax,
West Bengal