

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

ORDER No. 08/WBGST/PRO/2021

Dated: 02.12.2021

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. 05/WBGST/PRO/2021 dated 08.10.2021, 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 Circle or Charge or Large Taxpayer Unit to undertake "Audit" under section 65 of the said Act within their respective jurisdiction.

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