

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

**Appellate Authorities**

**ORDER**

No. 26/WBGST/PRO/17-18

Dated: 15.12.2017

The Order No. 25/WBGST/PRO/17-18 dated 14.12.2017, (hereinafter referred to as said order) issued in exercise of the power conferred under sub-section (3) of section 5 of West Bengal Goods and Services Tax Ordinance, 2017, saved under sub-section (2) of section 175 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 (8) of section 2 of the said Act and the rules made thereunder, is partially modified by way of amendment, as under:

**Amendment**

In the said order, -

- a) in Column 2 in the Table,  
for the words 'State Tax Officer' the words 'Assistant Commissioner'  
shall be substituted.
- b) in Column 3 in the Table,
  - i) for the words 'Senior Joint Commissioner' the words 'Senior Joint Commissioner (Appeals)' shall be substituted.
  - ii) for the words 'Additional Commissioner' the words 'Additional Commissioner (Appeals)' shall be substituted.
  - iii) for the words 'Special Commissioner' the words 'Special Commissioner (Appeals)' shall be substituted.

The clause (a) of this order shall be deemed to have come into force with effect from 16<sup>th</sup> day of October, 2017, and

the clause (b) of this order shall be deemed to have come in to force with effect from 15<sup>th</sup> day of November, 2017.

Sd/-  
(SMARAKI MAHAPATRA)  
Commissioner,  
State Tax, West Bengal.