

**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 4th day of August, 2025

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, as subsequently amended, and in supersession of Order No. 44CT/PRO dated 13.04.2023 except things done or omitted to be done before such supersession, 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:

TABLE

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 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (hereinafter referred to as the SOD Act), pending before any authority under any circle.	The appropriate Additional Commissioner or Senior Joint Commissioner or 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 of the SOD Act, pending before any authority under Large Taxpayer Unit.	The Special Commissioner or Additional Commissioner or Senior Joint Commissioner of the Large Taxpayer 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 subsection (1) of section 2 of the SOD Act and the cases referred in column (2) of Sl. Nos. 1 & 2 of this 'Table'.	The appropriate assessing authority of the charge or the Large Taxpayer 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 of the SOD Act where such a case was initiated by a unit of Bureau of Investigation or a Range or Central Section and which relates to violation of provisions for movement of goods.	The Additional Commissioner or Senior Joint Commissioner or Joint Commissioner of the respective unit of Bureau of Investigation or Zonal offices under Bureau of Investigation.
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 of the SOD Act other than cases specified in column (2) of Sl. No.4 above.	The concerned assessing authority of the charge or the Large Taxpayer Unit, as the case may be, who has jurisdiction over such applicant.

Sd/-
(DR. UMA SANKAR S., IAS)
Commissioner,
Commercial Taxes, West Bengal

Memo. No. 106 CT/PRO
21U/PRO/2025

Date: 04.08.2025

Copy forwarded to the Spl. CCT/ISD for information and for uploading it on the internal and external websites of the Directorate for information of all concerned.

Sd/-
Joyjit Banik)
Addl.CCT & PRO