

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

ORDERS BY THE COMMISSIONER OF SALES TAX / COMMERCIAL TAXES

ORDER

Date: 13.05.2016

**Subject: Authorisation to act as appropriate assessing authority and
delegation of power to act as appropriate revisional authority**

1. In exercise of the power conferred upon me by clause (c) of sub-rule (1) of rule 2 of the West Bengal Value Added Tax Rules, 2005, and in addition to the order(s) of authorisation issued in this respect earlier, I hereby authorise the Officers posted in Data Analysis Wing of Information Systems Division under the Office of the Commissioner of Commercial Taxes, West Bengal, Kolkata, as specified in column (2) of the Table below, to act as an “appropriate assessing authority”, in respect of all dealers registered under the West Bengal Value Added Tax Act, 2003, and/or the Central Sales Tax Act, 1956, to exercise all powers as required under section 29 of the West Bengal Value Added Tax Act, 2003, under sub-section (4) of Section 7 of the Central Sales Tax Act, 1956, and the corresponding rules relating thereto:

Table

Serial No	Name of the Officer	Designation
(1)	(2)	(3)
1.	SRI SUMIT SARKAR	Deputy Commissioner
2.	SRI SUMON GHOSH	Deputy Commissioner

2. In exercise of the power under sub-section (4) of section 3 of the West Bengal Value Added Tax Act, 2003, and in addition to all previous orders in this respect, I hereby delegate to the persons appointed under sub-section (1) of section 6 of the said Act, as mentioned in column (3) of the Table below, to act as “appropriate revisional authority” for dealers mentioned in column (2) of the Table, in respect of orders passed for cancellation of Registration Certificates of dealers under the West Bengal Value Added Tax Act, 2005 and/or the Central Sales Tax Act, 1956, by any person acting as “appropriate assessing authority” referred to in paragraph 1 above:

Table

Serial No.	Dealer	Revisional authority
(1)	(2)	(3)
1.	Registered Dealer of a Charge	Senior Joint Commissioner and Joint Commissioner posted in the Circle having jurisdiction over the concerned Charge

2.	Registered Dealer of Large Tax Payer Unit	Senior Joint Commissioner posted in Large Tax Payer Unit
3.	Registered Dealer of Central Section, Kolkata	Senior Joint Commissioner posted in Central Section, Kolkata

This order is made in the interest of public service.

Sd/-13/5/16
(Binod Kumar)
Commissioner, Sales Tax
West Bengal

Memo No. 442CT/PRO
21U/PRO/2006

Date: 13.05.2016

Copy forwarded for information to Sr. JCCT/ISD with the request for uploading this authorisation order in the Directorate's internal and external websites for information of all concerned.

Sd/-13/05/16
(Adesh Kumar)
Addl.CCT & PRO