

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD KOLKATA-700 015**

C I R C U L A R
DATED: 02.09.2016

Sub: Implementation of Judicial Pronouncements/Orders

Respondent Officers of this Directorate are hereby directed to note that judgments passed by different Judicial Forums such as the Supreme Court of India, Calcutta High Court, the West Bengal Taxation Tribunal, etc., should be read meticulously for its better understanding with due regard to the spirit of those judgments and necessary actions have to be taken accordingly.

Implementation of such orders must be in letter and spirit and there is no room to ventilate our personal views or opinion which is uncalled for.

This direction is issued for maintenance of judicial discipline by all concerned and strict compliance.

Sd/-2/9/16
(Smaraki Mahapatra)
Commissioner, Commercial Taxes/
Sales Tax, West Bengal.

Memo. No. 761CT/PRO
3C/PRO/2012

Date: 02.09.2016

Copy forwarded to the Sr. JCCT/ISD for information and for making arrangement to upload it on the internal website of the Directorate under the link 'Circular/Notification > Trade Circulars/Orders' for information of all concerned.

Sd/-02/09/16
(Adesh Kumar)
Addl. CCT & PRO