

GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
Office of the Commissioner of Commercial Taxes, West Bengal  
14, Beliaghata Road, Kolkata – 700015

CIRCULAR  
Date: 29.01.2016

Re: Integrated Tax Monitoring in Circles and Charges

The Directorate has constantly been evolving for implementing effective and efficient tax management system for better service delivery and revenue augmenting measures with emphasis on voluntary compliance by the taxpayers. With a view to implementing Integrated Tax Monitoring in the Circles and Charges of the Directorate, it is now considered necessary to summarise and specify the following guidelines and work processes relating to VAT, including some features which have already been implemented, for information and compliance of the concerned authorities:

- (1) The Charges will continue to be the basic tax collection unit and responsible for monitoring and analysing the dealer-wise tax collection under the administrative control of a Joint Commissioner, referred to as “Charge Officer”.
- (2) The Charge will also provide different service to dealers, e.g. related to issue of declaration forms/certificates, waybills, amendment of registration certificate and cancellation thereof, etc, and shall also perform other dealer-centric works as and when necessary.
- (3) The Administrative Senior Joint Commissioner of a Circle, henceforth referred to as “Circle Officer”, will oversee the functions of Assessment, Audit, Special Audit, Appeal, Investigation and that of Tax Recovery Officer relating to the dealers of the Charges under the Circle.
- (4) In respect of assessment, audit and special audit of dealers, the relevant proceedings shall continue to be initiated in accordance with the relevant general instructions of the Commissioner.
- (5) Over time the proceedings of assessment, audit or special audit have become almost identical except for some purely technical aspects and they have been used interchangeably for realization of revenue. The Circle Officer will have to decide about the nature of proceeding to be undertaken in a particular case.
- (6) The cases of audit and special audit shall be assigned by the Circle Officer to officials in the Circle or in the Charges thereunder and the proposals for approval of assessment, wherever required, shall be processed through the Charge Officer and Circle Officer concerned.
- (7) The appeals and revisions will continue to be done in the Circles by the officials as assigned by the Circle Officer.
- (8) Investigation about tax evasion by a dealer may be done by the Circle or Charge as may be decided by the Circle Officer. For the purpose of such investigation, a case may be assigned by the Circle Officer to a team from the pool of officials of the Circle or posted in different Charges under that particular Circle.

- (9) It may be mentioned here that necessary authorisation providing jurisdiction to officers posted in a Charge as that of an officer of the respective Circle over all registered dealers of that Circle, when functioning under specific order of the concerned Circle Officer for such purpose, has already been made in terms of my order communicated under memo no. 1042CT/PRO dated 27.11.2015.
- (10) Significant anomalies detected or apprehended by Charges about tax evasion by dealers should be intimated to Circle Officer for appropriate action. Investigation involving bigger amounts or of wider ramifications may be referred to the respective Unit of Bureau.
- (11) Notification No. 93-F.T. dated 22.01.2016 has also been issued enabling authorisation of Senior Joint Commissioner / Joint Commissioner posted in a Circle or a Charge to act as Tax Recovery Officer under the West Bengal Value Added Tax Act, 2003 in respect of dealers within the jurisdiction of that Circle or Charge and the concerned officer shall function accordingly, when so authorised.
- (12) The other functions of the Circles and the Charges not covered hereinabove shall continue to be performed by the respective Officials as are presently being done.

We are all aware that for assessment u/s 46 or audit u/s 43 or special audit u/s 43A the initiation notice and subsequent generation of notice of demand / computation sheet are all system generated. The unique case number generated (or through TIN & Financial year) at the time of initiation is intended to be followed till recovery of demand for smooth integration of the entire process commencing from initiation of assessment/audit and ending on recovery. In this regard we have already introduced online filing of appeal petitions in all the Circles across the State. Further, time limit of one year has been introduced for disposal of appeal petitions with legal provision not to set-aside cases for any fresh assessment and the entire matter has to be decided by the appellate authority only. We also intend to follow similar online process for the revision, i.e., second appeal, by the Appellate & Revisional Board. The tax recovery measures today work on standalone basis which we intend to integrate as discussed above. The idea is to know the pending dues of tax, etc in real-time and to take appropriate measures for its realization.

Moreover, our emphasis will also be to realize revenue during assessment, audit or appeal hearings in respect of the aspects for which the dealer does not have cogent reasons to contest, either for factual matters or for legally settled issues.

For the time being this scheme will be implemented in Circles and Charges situated in Beliaghata, Salt Lake, Behala and Howrah buildings.

Sd/-29/01/2016  
(Binod Kumar)  
Commissioner,  
Commercial Taxes/ Sales Tax, WB

Memo. No. 79CT/PRO  
3C/PRO/2015

Date: 29.01.2016

Copy forwarded for information to the Senior Joint Commissioner, Commercial Taxes, Information Systems Division, for information and for uploading it on internal website of the Directorate for information of all concerned.

Sd/-29/01/2016  
(Adesh Kumar)  
Additional CCT & PRO