

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

TRADE CIRCULAR No. : 46 of 2019

Dated: 22/11/2019

**SUBJECT: MODIFICATION IN ADMINISTRATIVE STRUCTURE
IN THE DIRECTORATE OF COMMERCIAL TAXES**

In the backdrop of the implementation of GST, which is largely based on functionality, it has become necessary to restructure the Directorate of Commercial Taxes, West Bengal. In view of the above and in terms of Memorandum No. 1785-FT dated 31.10.2019 of Finance Department (Revenue), Government of West Bengal, the names and jurisdictions of following units under the Directorate of Commercial Taxes, West Bengal are changed for dealing with all matters related to GST Act and all legacy works under earlier laws in the pre-GST regime as following:

Bureau of Investigation:

Existing four units of the Bureau of Investigation and ITC Investigation Unit have been merged to form a new entity namely, Bureau of Investigation, having two separate units, namely - Bureau of Investigation (North Bengal) and Bureau of Investigation (South Bengal). Existing Central Section will cease to exist. Each unit of Bureau of Investigation will be headed by a Special Commissioner.

The two units of the newly constituted Bureau of Investigation, as specified in column (2), shall have jurisdiction as specified in the corresponding column (3) of “Table – 1” below:

Table -1

Sl. No.	Unit of Bureau of Investigation	Jurisdiction
(1)	(2)	(3)
1.	Bureau of Investigation (South Bengal)	Over the dealers or tax payers under Large Taxpayer Unit, and the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Kolkata (South) Circle, Chowringhee Circle, Dharmatala Circle, Behala Circle, Kolkata (North) Circle, Burrabazar Circle, 24 Parganas Circle, Howrah Circle, Bally Circle, Midnapore Circle, Berhampore Circle, Asansol Circle and Durgapur Circle.
2.	Bureau of Investigation (North Bengal)	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Siliguri Circle, Jalpaiguri Circle and Raiganj Circle.

Bureau of Investigation (South Bengal) will be headquartered in Kolkata. Apart from Headquarters, there shall be six Zonal Offices under Bureau of Investigation (South Bengal) as specified in column (2), with the jurisdiction as specified in corresponding column (3) of Table – 2 below:

Table - 2

Sl. No.	Name of Zone	Jurisdiction
(1)	(2)	(3)
1	Bureau of Investigation (South Bengal) Howrah Zone	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Howrah Circle and Bally Circle.
2	Bureau of Investigation (South Bengal) Kharagpur Zone	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Midnapore Circle.
3	Bureau of Investigation (South Bengal) Barrackpore Zone	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Kolkata (North) Circle, 24 Parganas Circle and Krishnagar Charge.
4	Bureau of Investigation (South Bengal) Durgapur Zone	Over the persons carrying on business or storing goods for business or transporting goods in the area under Durgapur Charge, Bankura Charge, Burdwan Charge and Asansol Charge.
5	Bureau of Investigation (South Bengal) Rampurhat Zone	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Suri Charge and Berhampore Charge.
6	Bureau of Investigation (South Bengal) Purulia Zone	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Purulia Charge.

The Headquarters of Bureau of Investigation (South Bengal) shall exercise jurisdiction over the entire area specified in Column (3) corresponding to Sl. No. 1 of Table – 1. Durgapur Zonal Office shall have a branch at Asansol.

Headquarters of Bureau of Investigation (North Bengal) will be located at Siliguri. Apart from Headquarters there will be two Zonal Offices under the Bureau of Investigation (North Bengal) as specified in column (2), with the jurisdiction as specified in corresponding column (3) of Table – 3 below:

Table - 3

Sl. No.	Name of Zone	Jurisdiction
(1)	(2)	(3)
1	Bureau of Investigation (North Bengal), Alipurduar Zone	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Jalpaiguri Circle.
2	Bureau of Investigation (North Bengal), Raiganj Zone	Over the persons carrying on business or storing goods for business or transporting goods in the territorial jurisdiction under Raiganj Circle.

The Headquarters of Bureau of Investigation (North Bengal) shall exercise jurisdiction over the entire area specified in Column (3) corresponding to Sl. No. 2 of Table – 1.

The legacy issues of the existing offices of Central Section, ITC Investigation Unit and Bureau of Investigation shall be dealt and disposed at the respective Headquarters and Zonal Offices of the new units of the Bureau of Investigation.

Charge Offices and Circle Offices:

The old concept of Group in Charges and tagging of each dealer or taxpayer to a specific group officer has been done away with. Instead, the work in both the Charges and the Circles is distributed among the officers based on different functionalities.

The Charge office will henceforth be the Office of the Charge Officer, headed by a Senior Joint Commissioner of Revenue or a Joint Commissioner of Revenue. Similarly, the Circle office will henceforth be the Office of the Circle Officer, headed by an Additional Commissioner of Revenue or a Senior Joint Commissioner of Revenue.

Out of existing 67 Charges under the Directorate of Commercial Taxes, the following 35 Charges specified in Column (3) of the Table below, falling under the jurisdiction of the Circles specified in Column (2), shall be merged to form 16 new merged Charges as specified in corresponding Column (4) of the Table – 4 below, and the jurisdiction of the merged Charge shall be the jurisdiction covered by all Charges merged as specified in corresponding Column (3):

Table -4

Sl. No.	Name of the Circle	Name (s) of the Charge (s) to be merged	Name of the new merged Charge
(1)	(2)	(3)	(4)
1.	24 Parganas Circle	(i) Ultadanga Charge (ii) Cossipore Charge (iii) Belgachhia Charge	Office of the Charge Officer of Ultadanga, Cossipore and Belgachhia Charge
2.	Bally Circle	(i) Bally Charge (ii) Salkia Charge	Office of the Charge Officer of Bally and Salkia Charge
3.	Burrabazar Circle	(i) Strand Road Charge (ii) Chinabazar Charge (iii) Rajakatra Charge	Office of the Charge Officer of Strand Road, Chinabazar and Rajakatra Charge
		(i) Monoharkatra Charge (ii) N. S. Road Charge	Office of the Charge Officer of Monoharkatra and N. S. Road Charge
4	Chowringhee Circle	(i) Esplanade Charge (ii) Fairley Place Charge	Office of the Charge Officer of Esplanade and Fairley Place Charge
		(i) Lalbazar Charge (ii) Radhabazar Charge	Office of the Charge Officer of Lalbazar and Radhabazar Charge
		(i) Lyons Range Charge (ii) N. D. Sarani Charge	Office of the Charge Officer of Lyons Range and N. D. Sarani Charge
5.	Dharmatala Circle	(i) Colootola Charge (ii) Ezra Street Charge	Office of the Charge Officer of Colootola and Ezra Street Charge
		(i) Armenian Street Charge (ii) Amratala Charge	Office of the Charge Officer of Armenian Street and Amratala Charge
		(i) College Street Charge (ii) Sealdah Charge	Office of the Charge Officer of College Street and Sealdah Charge
		(i) Chandni Chawk Charge (ii) Princep Street Charge	Office of the Charge Officer of Chandni Chawk and Princep Street Charge

6.	Howrah Circle	(i) Howrah Charge (ii) Kadamtala Charge	Office of the Charge Officer of Howrah and Kadamtala Charge
7.	Kolkata North Circle	(i) Jorasanko Charge (ii) Jorabagan Charge	Office of the Charge Officer of Jorasanko and Jorabagan Charge
		(i) Shyambazar Charge (ii) Maniktola Charge (iii) Beadon Street Charge	Office of the Charge Officer of Shyambazar, Maniktola and Beadon Street Charge
		(i) Posta Bazar Charge (ii) Burtola Charge	Office of the Charge Officer of Posta Bazar and Burtola Charge
8.	Kolkata South Circle	(i) Taltala Charge (ii) New Market Charge	Office of the Charge Officer of Taltala and New Market Charge

Jurisdiction of remaining 32 (thirty two) Charges shall remain as it is.

2. The above changes shall come into force with effect from the 1st day of December, 2019.

Sd/- 22/11/2019
SMARAKI MAHAPATRA
Commissioner,
Commercial Tax/State Tax,
West Bengal

Memo. No. 477 / CT/PRO
3C/PRO/2019

Date: 22.11.2019

Copy forwarded to the Additional Commissioner of Revenue, ISD for information and for uploading it on the website of the Directorate for information of all concerned.

Sd/- 22/11/2019
(Adesh Kumar)
Special Commissioner of Revenue
Commercial Taxes & PRO