

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

**ORDER**

No: 01/WBGST/PRO/2024

Dated: 18.01.2024

In exercise of the power conferred by sub-section (3) of section 5 read with clause (91) of section 2 of the West Bengal Goods and Services Tax Act, 2017 and the rules made thereunder, the Commissioner makes the following further amendments in the Order No. 24/WBGST/PRO/17-18 dated 14.12.2017:—

*Amendments*

In the said order, in the Table,—

- (i) for serial number 11 in column (1), and the entries relating thereto in corresponding column (2), column (3) and column (4), the following shall be *substituted*, namely:—

(1)	(2)	(3)	(4)
“11.	61	To conduct scrutiny of returns.	Additional Commissioner, Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.”

- (ii) for serial numbers 15 in column (1), and the entries relating thereto in corresponding column (2), column (3) and column (4), the following shall be *substituted*, namely:—

(1)	(2)	(3)	(4)
“15.	65	To exercise power and authority in relation to audit as referred to in this section except the power mentioned in the proviso to sub-section (4) of the said section.	Additional Commissioner, Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.”

(iii) for serial numbers 30 and 31 in column (1), and the entries relating thereto in corresponding column (2), column (3) and column (4), the following shall be *substituted*, namely:-

(1)	(2)	(3)	(4)
“30.	73	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for any reason other than fraud or any willful misstatement or suppression of facts.	Additional Commissioner, Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.
31.	74	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful misstatement or suppression of facts.	Additional Commissioner, Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Assistant Commissioner.”

2. This order shall be deemed to have come into force with effect from the 29th December, 2023.

Sd/-  
(KHALID AIZAZ ANWAR, IAS)  
Commissioner, State tax,  
West Bengal