



GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES,  
14, BELIAGHATA ROAD, KOLKATA-15.

Appellate Authorities

**ORDER**

No.02/WBGST/PRO/2024

Dated 12.09.2024

In exercise of the power conferred under sub-section(3) of section 5 of the West Bengal Goods and Services Tax Act, 2017 (West Ben Act XXVIII of 2017) (hereinafter referred to as the said Act), read with clause (91) and clause (8) of section 2 of the said Act and the rules made there under and in partial modification of the order no.03/WBGST/PRO/2021 dated 17.08.2021, Sri Pradipta Kumar Gangopadhyay, Additional Commissioner of Revenue, shall hear appeals for those cases where Temp ID were created within the State for taking any action under the WBGST Act, 2017 against person(s) who are not registered in the state of West Bengal and demand was generated by an Enforcement Officer posted at any unit of Bureau of Investigation including Zones.

2] This order shall come into force with immediate effect, but matters in which three adjournments have already been granted in terms of sub-section(9) of section 107 of the said Act or matters which have already been finally heard by him in exercise of authorization made earlier shall have to be disposed of in the capacity of such authority.

Sd/-  
[DEVI PRASAD KARANAM, IAS]  
COMMISSIONER,  
STATE TAX, WEST BENGAL