

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

Appellate Authorities

O R D E R

No. 03/WBGST/PRO/2021

Dated: 17.08.2021

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, the officers named in column (2) of the Table below are , subject to rule 109A of the West Bengal Goods and Services Tax Rules, 2017, hereby authorised to act as “Appellate Authority” as referred to in section 107 of the said Act in respect of orders or decisions passed under the said Act by the Adjudicating Authorities falling under the jurisdiction mentioned in column (4), and also in respect of orders or decisions passed by other State Tax authorities in the matters related to the persons or registered taxable persons falling within the jurisdiction mentioned in column (4) of the said Table:

T A B L E

Sl. No.	Officer	Designation	Jurisdictional Area
(1)	(2)	(3)	(4)
1.	Sri Suvankar Biswas	Senior Joint Commissioner	24 Parganas Circle
2.	Smt. Sarmili Mishra Chattopadhyay	Senior Joint Commissioner	24 Parganas Circle
3.	Smt. Urmi Mukhopadhyay (Chaudhury)	Senior Joint Commissioner	Asansol Circle
4.	Sri Aniruddha Bandyopadhyay	Senior Joint Commissioner	Bally Circle
5.	Sri Asish Kumar Basu	Senior Joint Commissioner	Behala Circle
6.	Sri Kallol Shome	Joint Commissioner	Behala Circle
7.	Sri Pinaki Banerjee	Joint Commissioner	Behrampore Circle
8.	Sri Ujjwal Bhattacharyya	Senior Joint Commissioner	Burrabazar Circle
9.	Sri Anirban Chakraborty	Joint Commissioner	Burrabazar Circle
10.	Sri Asim Kumar Biswas	Senior Joint Commissioner	Chowringhee Circle
11.	Sri Priyobrata Mukherjee	Senior Joint Commissioner	Chowringhee Circle
12.	Smt. Ashima Saha Roy	Senior Joint Commissioner	Dharmatala Circle
13.	Smt. Paramita Dutta	Joint Commissioner	Dharmatala Circle
14.	Sri Arup Ratan Sarkar	Senior Joint Commissioner	Durgapur Circle

15.	Sri S. M. Naser Ali	Senior Joint Commissioner	Howrah Circle
16.	Sri Md. Iqbal	Senior Joint Commissioner	Jalpaiguri Circle
17.	Sri Siddhartha Sarkar	Senior Joint Commissioner	Kolkata North Circle
18.	Sri Nikunja Biswas	Senior Joint Commissioner	Kolkata South Circle
19.	Sri Nani Gopal Biswas	Joint Commissioner	Kolkata South Circle
20.	Sri Bikash Chandra Biswas	Additional Commissioner	Large Taxpayer Unit
21.	Sri Ranjan Panda	Additional Commissioner	Large Taxpayer Unit
22.	Sri Anindya Kumar Ghosh	Joint Commissioner	Medinipur Circle
23.	Smt. T. L. Bhutia	Senior Joint Commissioner	Raigunj Circle & Siliguri Circle
24.	Sri Heera Lepcha	Senior Joint Commissioner	Siliguri Circle
25.	Sri Sonam Sherpa	Senior Joint Commissioner	Siliguri Circle
26.	Sri Pradipta Kumar Gandopadhyay	Senior Joint Commissioner	State of West Bengal
27.	Smt. Utpala Gabur	Joint Commissioner	State of West Bengal

2. Sri Pradipta Kumar Gandopadhyay, Senior Joint Commissioner and Smt. Utpala Gabur, Joint Commissioner 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 any Enforcement Officer posted at any unit of Bureau of Investigation including Zones.

3. This order is issued in modification of any order issued earlier in so far as such order relates to authorization of Appellate Authority under the said Act in respect of the officer named in column (2) of the Table above.

4. 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 an appellate authority in exercise of authorisation made earlier shall have to be disposed of by such authority.

Sd/-
(KHALID AIZAZ ANWAR, IAS)
COMMISSIONER,
State Tax, West Bengal