

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

**Delegation of power by the Commissioner
under section 80 of the
West Bengal Goods and Services Tax Act, 2017**

ORDER

No: 04/WBGST/PRO/2022

Dated: 08.03.2022

In exercise of the power conferred upon me under sub-section (3) of section 5 read with clause (91) of section 2 of the West Bengal Goods and Services Tax Act, 2017(hereinafter referred to as the said Act) and the rules made thereunder, I do hereby delegate the power(s) specified in section 80 of the said Act and described in column (2) of the Table below to the officer(s) specified in column (3) of the said Table, subject to the condition that the powers so delegated shall be performed only within their respective jurisdictions.

Table

Sl. No.	Description of Power	Designation of Proper Officer
(1)	(2)	(3)
1.	To extend the time for payment or allow payment of any amount due under this Act, other than the amount due as per the liability self-assessed in any return, on application filed by a taxable person, in monthly instalments not exceeding twenty four.	Special Commissioner of State tax, Additional Commissioner of State tax.

2. This order shall come into force with immediate effect.

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