

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

**ORDER No. 05/WBGST/PRO/2023**

**Dated: 14.08.2023**

**Subject: Concurrent jurisdiction of proper officers consequent to transfer of taxpayers from LTU to different Charges and vice versa**

In terms of the order of the Commissioner, State Tax, West Bengal bearing No. 4062-CT dated 28.06.2023, several taxpayers have been transferred from the jurisdiction of Large Taxpayer Unit (LTU) to the jurisdiction of different charges and vice versa, with the objective of better revenue administering.

In respect of such taxpayers, it is necessary to provide guidelines about the manner of dealing with pending proceedings related to scrutiny, audit, adjudication, appeal, refund etc under the West Bengal Goods and Services Tax Act, 2017 (the WBGST Act, for short).

Many such taxpayers have requested that such ongoing proceedings be completed by the tax authorities who initiated the same so that compliances already made by the taxpayers including furnishing of books of accounts or other relevant documents in respect of such proceedings may not be repeated.

On careful consideration of the issues as stated above, it is decided that for the convenience of the taxpayers, the proper officers of transferor Charge/LTU who have initiated any proceedings like scrutiny of returns, audit, adjudication etc shall exercise their jurisdiction over the taxpayers belonging to the transferee Charge/LTU only for the purpose of completion of the said proceedings. It is, therefore, needless to say that the concurrent jurisdiction shall cease to exist as soon as the proper officer concludes such ongoing proceeding.

Now, in exercise of the power conferred under sub-section (2) of section 4 read with clause (91) of section 2 of the WBGST Act and the rules made there under, I do hereby order as follows:

Notwithstanding the change in jurisdiction of taxpayers as mentioned in order No. 4062-CT dated 28.06.2023,

- (i) The proper officer of the transferor Charge or LTU will continue to have concurrent jurisdiction over the taxpayers in respect of any proceedings initiated by the transferor charge under section 61 till the requirement of sub-section (2) of section 61 is fulfilled;
- (ii) Where notice under sub-section (2) of section 73 or section 74, as the case may be, has been issued by the proper officer of the transferor charge or LTU, he/she

will continue to have concurrent jurisdiction over the taxpayer till the issue of order under sub-section (9) of section 73 or section 74.

- (iii) Where audit under section 65 of the WBGST Act in respect of financial year 2018-19 or 2019-20 has already commenced in respect of a taxpayer by the transferor Charge or LTU, such audit shall be completed by the proper officer of the transferor Charge or LTU who will continue to have concurrent jurisdiction over the taxpayer till the completion of such audit.
- (iv) In case of application for refund made before transfer, the proper officer having jurisdiction over the taxpayer before such transfer will continue to have jurisdiction over the taxpayer till the disposal of such refund application.
- (v) The Appellate Authority under whose jurisdiction the proper officer has passed the order mentioned in (ii) or (iv) shall continue to exercise the jurisdiction of appeal under section 107 of the WBGST Act and the rules made there under. To illustrate, if an adjudication order is passed by the proper officer of LTU, appeal against such order shall be filed before the Appellate Authority who has appellate jurisdiction over such proper officer of LTU irrespective of the fact that the taxpayer is no more under the jurisdiction of LTU.

The above guidelines are general in nature and will have immediate effect. Any exceptional case may be brought to the notice of the Commissioner, State Tax.

Sd/-  
[KHALID AIZAZ ANWAR, IAS]  
Commissioner, State Tax  
West Bengal