

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

**ORDER No. 06/WBGST/PRO/2023**

**Dated: 05.12.2023**

**Subject: Proper officers consequent upon transfer of “State Jurisdiction” of a registered person**

State jurisdiction of a registered person ordinarily gets changed owing to a change in address of the principal place of business of the registered person. Further, the Commissioner of State tax has, from time to time, issued order(s) for transfer of state jurisdiction of registered persons from a Charge Office to Large Taxpayer Unit or vice versa with the objective of better revenue mobilisation.

2. In terms of Notification No. 892-F.T. dated 25.05.2023, state jurisdiction of a number of registered persons belonging to certain Charge Offices has been changed pursuant to the change in territorial jurisdiction of such Charge Offices. Accordingly, it has become imperative to provide necessary guidelines on the manner of dealing with pending proceedings initiated by the proper officers of transferor charge subsequent to such change in jurisdiction.

3. On careful consideration and in supersession of Order No. 05/WBGST/PRO/2023 dated 14.08.2023 or any earlier order issued in this regard, except as respects things done or omitted to be done before such supersession, and in exercise of the power conferred by sub-section (2) of section 4 read with sub-section (3) of section 5 and clause (91) of section 2 of the said Act and the rules made there under, it is hereby ordered that:–

- (i) when the jurisdiction of a registered person is changed from one Charge to another or from a Charge to Large Taxpayer Unit or vice versa, an officer posted in the transferee charge/ Large Taxpayer Unit or any other officer who has been authorized to act as a proper officer of the transferee charge/ Large Taxpayer Unit will be the proper officer in respect of the said registered person;
- (ii) notwithstanding anything contained in (i) above, the proper officer of the transferor charge/Large Taxpayer Unit shall have a concurrent jurisdiction over such registered person in respect of a proceeding initiated by the said proper officer prior to such transfer of state jurisdiction and which remains pending as on the date of such transfer, subject to the condition that the registered person has made a request that such ongoing proceedings be completed by the proper officer of the transferor charge/ Large Taxpayer Unit only so that compliances already made by him including production of books of accounts or other relevant documents in respect of such proceedings may not be repeated;

Further, in respect of any decision or order passed by the proper officer of transferor charge/Large Taxpayer Unit, the appellate authorities having jurisdiction over such

charge/ Large Taxpayer shall continue to exercise the jurisdiction of appeal under section 107 of the West Bengal Goods and Services Tax Act, 2017 and the rules made there under and dispose the case accordingly.

To illustrate, if an adjudication order is passed by the proper officer of Large Taxpayer Unit, appeal against such order shall be filed before the Appellate Authority who has appellate jurisdiction of Large Taxpayer Unit irrespective of the fact that the registered person is no more under the jurisdiction of Large Taxpayer Unit.

4. 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