

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

ORDER

No: 29/WBGST/PRO/2025

Dated: 27.02.2025

In exercise of the power conferred by sub-section (3) of section 5 read with clause (91) of section 2 of the West Bengal Goods and Services Tax Act, 2017 (hereinafter to be referred to as the said Act) and the rules made thereunder, and in supersession of the order, vide No. 01/WBGST/PRO/2023 dated 16.02.2023, except as things done or omitted to be done before such supersession, the Commissioner makes the following further amendments in the Order No. 24/WBGST/PRO/17-18 dated 14.12.2017, namely: –

Amendments

In the said order, in the Table,

(i) for serial number 11, in column (1), and the entries relating thereto in corresponding column (2), column (3) and column (4), the following shall be *substituted*, namely: -

(1)	(2)	(3)	(4)
“11.	61	To conduct scrutiny of returns.	Additional Commissioner of State tax, Senior Joint Commissioner of State tax, Joint Commissioner of State tax, Deputy Commissioner of State tax, Assistant Commissioner of State tax, State Tax Officer.”

(ii) for serial numbers 30 and 31 in column (1), and the entries relating thereto in corresponding column (2), column (3) and column (4), the following shall be *substituted*, namely: -

(1)	(2)	(3)	(4)
“30	73	Determination of tax, pertaining to the period up to Financial Year 2023-24, not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for any reason other than fraud or any willful misstatement or suppression of facts.	Additional Commissioner of State tax, Senior Joint Commissioner of State tax, Joint Commissioner of State tax, Deputy Commissioner of State tax, Assistant Commissioner of State tax, State Tax Officer.
31	74	Determination of tax, pertaining to the period up to Financial Year	Additional Commissioner of State tax, Senior Joint Commissioner of State tax,

		2023-24, not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful misstatement or suppression of facts.	Joint Commissioner of State tax, Deputy Commissioner of State tax, Assistant Commissioner of State tax, State Tax Officer.”
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(iii) after serial number 31, the following entries shall be *inserted* under columns (1),(2),(3) and (4) namely:-

(1)	(2)	(3)	(4)
“31A	74A	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to Financial Year 2024-25 onward.	Additional Commissioner of State tax, Senior Joint Commissioner of State tax, Joint Commissioner of State tax, Deputy Commissioner of State tax, Assistant Commissioner of State tax, State Tax Officer.”

(iv) after serial number 54, the following entries shall be *inserted* under columns (1),(2),(3) and (4) namely:-

(1)	(2)	(3)	(4)
“54A	128A	To exercise power as referred to in this section dealing with the procedure for waiver of interest or penalty or both relating to demands raised under section 73, for certain periods.	Additional Commissioner of State tax, Senior Joint Commissioner of State tax, Joint Commissioner of State tax, Deputy Commissioner of State tax, Assistant Commissioner of State tax,”

2. Notwithstanding anything contained hereinabove, a State Tax Officer shall exercise his powers in respect of section 73, section 74 and section 74A of the said Act only in cases where the amount of tax payable by a registered person does not exceed rupees ten lakh as determined by him under sub-section (1) of section 61 of the said Act.

3. This order shall be deemed to have come into force with effect from the 1st day of November, 2024.

Sd/-

(DEVI PRASAD KARANAM, IAS)
Commissioner, State tax,
West Bengal