

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

**Delegation of powers by the Commissioner**

**ORDER**

No. 21/WBGST/PRO/17-18

Dated: 20/11/2017

The order no. 03/WBGST/PRO/17-18 dated 21/06/2017, (hereinafter referred to as the said order) issued in exercise of power conferred upon me under sub-section (3) of section 5 of the West Bengal Goods and Services Tax Ordinance, 2017, saved under sub-section (2) of section 175 of the West Bengal Goods and Services Tax Act, 2017 (West Ben Act XXVIII of 2017), is partially modified by way of amendment, as under:

**Amendment**

In the said order, -

in column (4) in the Table, for the words “State Tax Officer” the words “Assistant Commissioner” shall be substituted.

This order shall be deemed to have come into force from 16<sup>th</sup> day of October, 2017.

Sd/-  
(Smaraki Mahapatra)  
Commissioner,  
State Tax, West Bengal