

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

**Appellate Authorities**

**ORDER**

No. 25/WBGST/PRO/17-18

Dated: 14.12.2017

In exercise of the power conferred under sub-section (3) of section 5 of 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) (hereinafter referred to as the said Act), read with clause (8) of section 2 of the said Act and the rules made thereunder, the Officers specified in column (3) of the Table below, are authorised to act as “Appellate Authorities” as referred to in section 107 of the said Act, in respect of orders or decisions passed under the said Act by the Adjudicating Authorities mentioned in column (2) of the said Table, within their respective jurisdictions.

**TABLE**

<b>Sl. No.</b>	<b>Adjudicating Authority/Authorities passing order or decision under the Act (2)</b>	<b>Appellate Authority before whom appeal lies (3)</b>
1.	State Tax Officer Or Deputy Commissioner	Senior Joint Commissioner
2.	Joint Commissioner	Senior Joint Commissioner Or Additional Commissioner
3.	Senior Joint Commissioner	Additional Commissioner
4.	Additional Commissioner	Special Commissioner

This order shall be deemed to have come into force with effect from 1<sup>st</sup> day of July, 2017.

Sd/-  
(SMARAKI MAHAPATRA)  
Commissioner,  
State Tax, West Bengal.