

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

Addendum to Trade Circular No. 01/2023 dated 29.03.2023

DATED: 29.08.2023

Subject: Generation and quoting of Document Identification Number (DIN) on any communication issued under GST by the officers of the Directorate of Revenue Intelligence and Enforcement (DRI & E) to tax payers and other concerned persons.

The Governor was pleased to create the Directorate of Revenue Intelligence and Enforcement (DRI&E), West Bengal (hereinafter referred to as DRI&E) vide notification No. 231-F.T., dated 12.02.2019.

Recently notification No. 231-F.T. has been amended by notification No.1370-F.T., dated 10.08.2023 to allow the officers of DRI&E to use the website and other infrastructures of the Directorate of Commercial Taxes (hereinafter referred to as this Directorate).

In keeping with the objectives of transparency and accountability in the administration of taxes through widespread use of information technology, this Directorate has implemented a system of electronic generation of Document Identification Number (DIN) for all communications under GST that cannot be generated through GST Back Office to be sent by the officers to the taxpayers or other concerned persons. A Trade Circular bearing No. 01/2023 dated 29.03.2023 has been issued by the Commissioner directing that specified communications under the WBGST Act and rules made there under issued by officers not below the rank of State Tax Officer shall bear DIN.

Now, in exercise of the power under section 168 of the WBGST Act, 2017, it is directed that specified communications under the WBGST Act and rules made there under issued by officers appointed to act under the WBGST Act, 2017 in the Directorate of Revenue Intelligence and Enforcement (DRI&E) shall also bear Document Identification Number (DIN) electronically generated from the website of this Directorate, and the directions, modalities, exceptions etc. given in Trade Circular No. 01/2023 dated 29.03.2023 shall be applicable for the officers of the Directorate of Revenue Intelligence and Enforcement (DRI&E) also.

2. Difficulty in implementation of this Trade Circular may be brought to the notice of the Commissioner.

Sd/-
(KHALID AIZAZ ANWAR, IAS)
Commissioner, State Tax,
West Bengal

Memo. No. 186-CT/PRO
3C/PRO/2023

Date: 29.08.2023

Copy forwarded to—

- (1) the Special Commissioner, Commercial Taxes/ ISD for information and for uploading it on the websites of the Directorate for information of all concerned.
- (2) the Director of Revenue Intelligence and Enforcement, West Bengal for information and necessary action.

Sd/-
(Nabanita Pal)
Special CCT & PRO