

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

**TRADE CIRCULAR NO. 02/2018
DATED: 17.01.2018**

Subject: Setting up of Advance Ruling Authority under the West Bengal GST Act

The West Bengal Authority for Advance Ruling has been constituted under section 96(1) of the West Bengal Goods and Services Tax Act 2017 with effect from 01/07/2017 vide Notification No. 1157 FT dated 30/06/2017. It is deemed to be the Authority for Advance Ruling under section 96 of the Central Goods and Services Tax Act 2017 also.

The Government has now set up the office of the West Bengal Authority for Advance Ruling at 14 Beliaghata Road, Kolkata – 700015, vide Notification No. 61 – FT dated 10/01/2018. It shall function from the 4th floor of Annex Building-III.

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

Memo. No. 57CT/PRO
3C/PRO/2018

Date: 17.01.2018

Copy forwarded for information to the Sr.JCCT/ISD for information and for uploading it on the official as well as internal website of the Directorate for information of all concerned.

Sd/-
(Adesh Kumar)
Addl.CCT & PRO