

P R E F A C E

I have the honour to present the Annual Administrative Report for the year 2017-18 which is also the first Annual Report of the Directorate of Commercial Taxes, West Bengal covering the GST era.

The event of switch-over to the new tax regime of GST has made the year 2017-18 very important in the history of revenue administration of West Bengal as well as of the country. For all the stakeholders the change meant varieties of activities involving preparedness for the new legal situation and adapting to new practices. Besides suitably training up the administrative wings, it was no easy task to inculcate due awareness amongst the whole community of business throughout the State. The tax administration had also to take care of the works relating to legacy of the old Acts for parallel disposal as well.

It is delightful to see that our officers and staff carry on with their entrusted responsibilities in the new legal environment with zeal and dedication. Majority of the VAT dealers could be successfully migrated to GST before commencement of GST. The GST-Policy Planning Unit has brought out a publication of more than 200 documents covering various legal guidance on GST. Suggestions forwarded by West Bengal have also been instrumental to implementation of notable changes in GST law for extending relief to small business, artisans, handicraft sectors, etc. Time-bound disposal of the refund petitions was also necessary to avoid capital blockage affecting the exporters. The manual processing of refund claims came as a challenge to the jurisdictional officers who have put their best efforts to ensure timely disposal. In addition to disseminating GST awareness to trade bodies and practitioners, the first phase of State-wide training of GSTN for drawing and disbursing officers as well the Panchayat and Local Govt. have also been successfully organized.

Each members of the CTD family has put their best foot forward during this quantum shift, making the transition to GST very smooth for all the stakeholders.

I convey my heartfelt greetings to the officers and staff of this directorate for all their initiatives and endeavour in the first year of new tax regime. In days to come, we all are expected to develop through better understanding of the law and perform to yield results beneficial to revenue and I am sure we are well on our way to doing so.



(Smaraki Mahapatra, IAS)

Commissioner,

Commercial Taxes, West Bengal

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DIRECTORATE OF COMMERCIAL TAXES, Government of West Bengal

PRELUDE

A single-point Sales tax system was introduced by the then Bengal Government in July 1941 in pre-independent India by the enactment of the Bengal Finance (Sales Tax) Act, 1941. The British Government was obliged to levy tax on sale or consumption primarily to support additional expenditure of the World War-II. But it continued beyond the warring days, and over the years, it has undergone evolutionary phases till the present day. Today, this form of indirect tax levied on the distributive trade part of commodity value chain is the mainstay for the State revenue under the federal setup. Directorate of Commercial Taxes, Government of West Bengal has been administering the tax which accounts for nearly 60% of the State tax-revenue receipts almost across the board.

Substantial research has taken place in the realm of indirect taxation, primarily to deal with its dynamic nature. Incidence of tax, points of levy, reasonable restriction on movement of goods, easing out cascading effect on the final price, incentives and exemptions and to ensure uniformity of tax in federal setup are a few of the important challenges facing the administrator. Managing evasion is also a critical area. After a lot of deliberations over a considerable period of time, the concept of value-added tax system, in keeping with the global trend, dawned on our country and was enacted in our state as West Bengal Value Added Tax Act, 2003 w.e.f 01.04.2005. With effect from 01.07.2017, Goods and Services Tax Act has been ushered in- stated as the biggest indirect taxation reform in India. The motto of the new tax regime is- One nation, One Tax, One Market. In this new era of tax administration, tax rates are uniform across the country, with pan-India fluidity of tax credit for the first time since independence.

e-GOVERNANCE INITIATIVES IN THE DIRECTORATE

The Commercial Tax Directorate very successfully implemented Government Process Re-engineering (GPR) under the Mission Mode Project for Commercial Taxes (MMP-CT) as a part of the National e-Governance Plan (NeGP), both externally and internally, bringing in much needed efficiency, accountability and transparency to the process of tax administration. The streamlining of processes and warehousing of data also resulted in faster response to prevent tax evasion and address public grievances.

Our experience in Government Process Re-engineering over the last 3-4 years has uniquely prepared us to easily adapt to the new GST regime with its total online services.

NEW ERA TAXATION REGIME

With the introduction of VAT in 2003, the issue of multiple taxation and burden of cascading effect of taxes within the State was eliminated.

The concept of VAT also did away with the unhealthy competition among the States in the form of 'rate war' by introducing two floor rates of tax.

However, the GST regime totally revolutionized the tax administration by introducing pan-India common rates of tax and Input Tax Credit availability. GST is a destination-based tax, i.e., it allows the tax to be collected from the ultimate consumer and the credit is flown to the consuming State.

The Goods and Service Tax (GST) Act has also brought the production part and the distributive part of the commodity tax under the same domain of taxation system eliminating all earlier cascading effects of multitude of taxes. The different indirect taxes that have been subsumed under this Act are

Directorate of Commercial Taxes

- **Central taxes:**

- Excise duty.
- Additional Excise Duty.
- Service tax.
- CVD (Counter Veiling Duty).
- SAD (Special Additional Duty).
- Central Cesses & Surcharges.

- **State taxes:**

- VAT.
- CST.
- Entertainment Tax.
- Luxury tax.
- Tax on Lottery, betting, gambling.
- Entry tax.
- Purchase tax
- State Surcharges & Cesses.

RESPONSIBILITIES OUTLINED

The Directorate has to maintain a very close interface for the Government of the day with the trade and industry by way of tax administration. Starting from monitoring closely the trade and commerce of the State to regulating the movement of goods, besides catering to the primary obligation of revenue mobilization, form few of its critical tasks.

In doing so, the Directorate administers hosts of commodity taxation related acts, like

- i. The West Bengal Sales Tax Act, 1994
- ii. The West Bengal Value Added Tax, 2003 (on limited items only which are not subsumed under GST)
- iii. The Central Sales Tax Act, 1956 (on limited items only which are not subsumed under GST)
- iv. The West Bengal State Tax on Profession, Trades, Callings and Employments Act, 1979
- v. The West Bengal Primary Education Act, 1973. (for the limited purpose of Education Cess)
- vi. The West Bengal Rural Employment and Production Act, 1976 (for the limited purpose of Rural Employment Cess)
- vii. The West Bengal Transport Infrastructure Development Fund Act, 2002
- viii. The West Bengal Sales Tax (Settlement of Dispute) Act, 1999

This apart, anti-evasion activity that forms a vital part of tax administration requires close observance of the provisions of Indian Penal Code 1860 and The Code of Criminal Procedure 1973.

Besides, the day-to-day tax administration entails a good part of general administration and office procedures, by closely observing West Bengal Treasury Rules, 2008, West Bengal Financial Rules, 1979 & West Bengal Service Rules, 2009.

GST AND FUTURE OF TAX ADMINISTRATION

The Goods and Service Tax is identified by experts as the most important leap towards future of tax administration in which public policy changes have come about in a big way. A comprehensive Goods and Services Tax (GST) based on VAT principle is a simple, transparent and efficient system of indirect taxation as has been adopted by over 150 countries around the world. This involves taxation of goods and services in an integrated manner.

GST is a dual tax system levied both by Central and State Govt, when it subsumes State VAT, Central Excise, Service Tax and few other indirect taxes. It is levied at every stage of production-distribution chain of goods and services in a broad-based, single, comprehensive tax regime. So far as administering State GST (SGST), the Directorate has a dominant role, while Central GST (CGST) is governed by Central Government and IGST has dual jurisdiction.

GST has also been identified as a singularly complex project where mission-critical IT systems are applied to introduce Government Process Re-engineering (GPR). The government has already created a special IT platform for smooth implementation of GST christened as GSTN (Goods and Services Tax Network).

GST regime is envisaged as a paperless tax administration system and the GSTN is created to handle the myriads of data from all over the country. GSTN is the biggest aggregator of data on indirect taxes of the country, if not the world. It sorts, sifts, collates the data collected and makes them readily available to all the stakeholders. GSTN, to maximize user acceptance and tax compliance, has created the most user-friendly interfaces for the taxpayers. It has also provided robust role-based MIS system to assist the tax administrators at all levels.

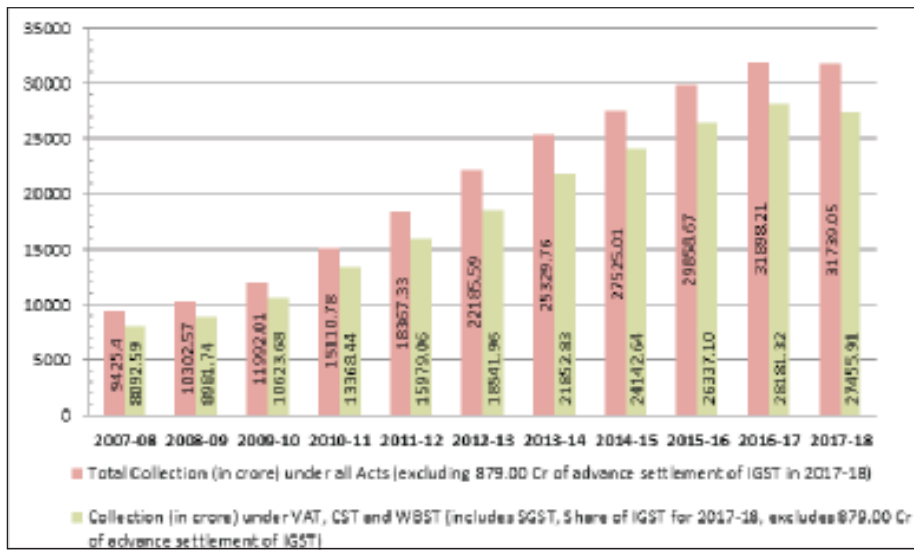
COLLECTION OF SALES TAX / VAT/CST IN THE DIRECTORATE SINCE 1941 UPTO 2017

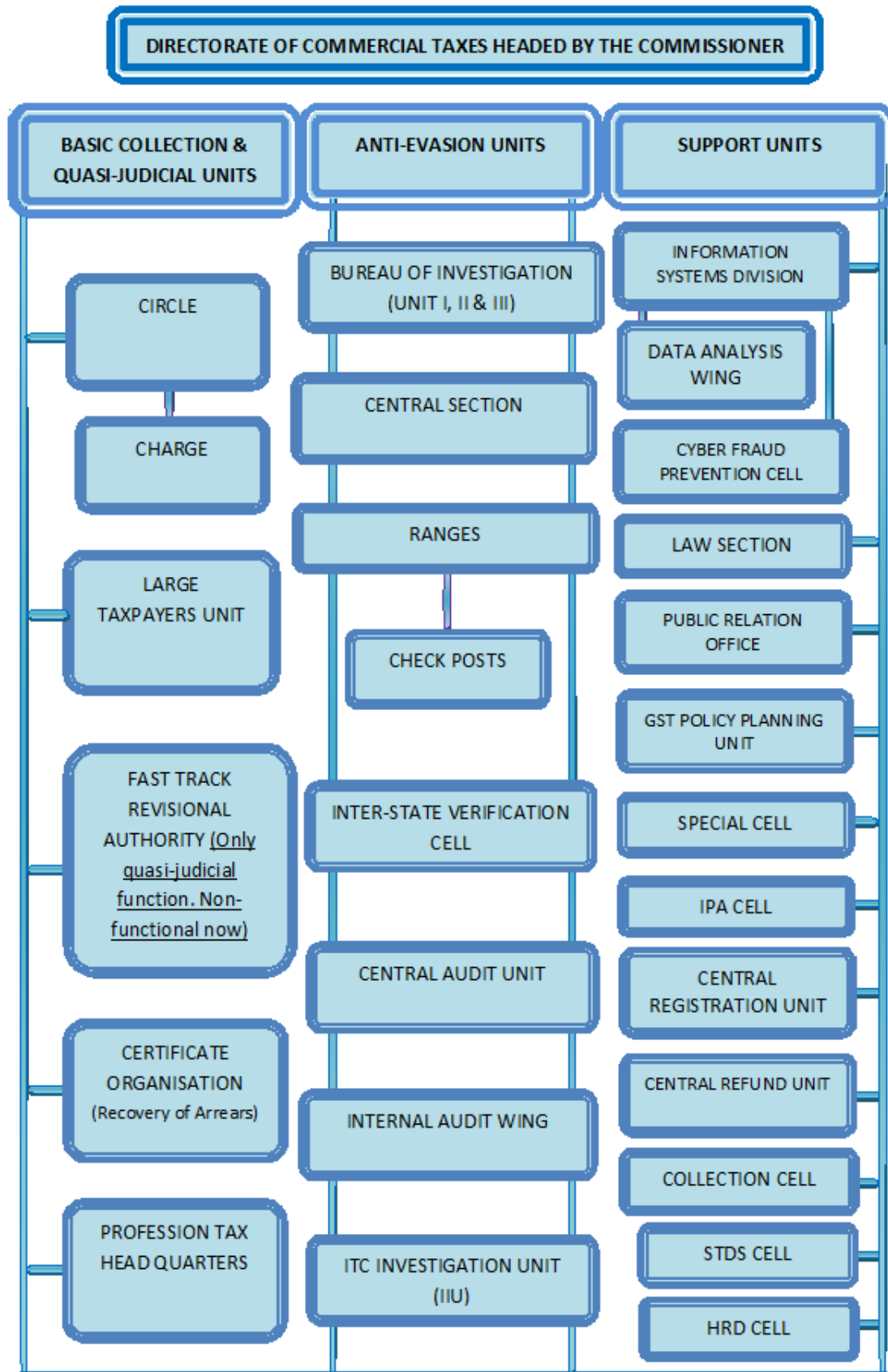
SL NO	YEAR	COLLECTION (In Rs. Cr)	GROWTH over last year (%)	SL NO	YEAR	COLLECTION (In Rs. Cr)	GROWTH over last year (%)
1	1941-42	0.18	**	2	1942-43	0.81	350.00
3	1943-44	1.29	59.26	4	1944-45	2.63	103.88
5	1945-46	4.74	80.23	6	1946-47	3.00	-36.71
7	1947-48	2.66	-11.33	8	1948-49	5.13	92.86
9	1949-50	5.54	7.99	10	1950-51	6.15	11.01
11	1951-52	6.72	9.27	12	1952-53	6.31	-6.10
13	1953-54	6.56	3.96	14	1954-55	7.61	16.01
15	1955-56	9.05	18.92	16	1956-57	10.99	21.44
17	1957-58	12.58	14.47	18	1958-59	16.70	32.75
19	1959-60	17.20	2.99	20	1960-61	19.72	14.65
21	1961-62	21.45	8.77	22	1962-63	24.68	15.06
23	1963-64	32.18	30.39	24	1964-65	36.89	14.64
25	1965-66	45.38	23.01	26	1966-67	48.65	7.21

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SL NO	YEAR	COLLECTION (In Rs. Cr)	GROWTH over last year (%)	SL NO	YEAR	COLLECTION (In Rs. Cr)	GROWTH over last year (%)
27	1967-68	52.30	7.50	28	1968-69	56.89	8.78
29	1969-70	63.31	11.28	30	1970-71	67.93	7.30
31	1971-72	74.18	9.20	32	1972-73	91.24	23.00
33	1973-74	101.69	11.45	34	1974-75	125.07	22.99
35	1975-76	159.12	27.22	36	1976-77	182.47	14.67
37	1977-78	198.02	8.52	38	1978-79	237.20	19.79
39	1979-80	281.07	18.49	40	1980-81	299.55	6.57
41	1981-82	338.27	12.93	42	1982-83	389.63	15.18
43	1983-84	450.06	15.51	44	1984-85	536.88	19.29
45	1985-86	630.19	17.38	46	1986-87	697.07	10.61
47	1987-88	833.08	19.51	48	1988-89	968.18	16.22
49	1989-90	1071.08	10.63	50	1990-91	1228.12	14.66
51	1991-92	1415.76	15.28	52	1992-93	1624.95	14.78
53	1993-94	1817.54	11.85	54	1994-95	2098.97	15.48
55	1995-96	2455.58	16.99	56	1996-97	2716.47	10.62
57	1997-98	2849.36	4.89	58	1998-99	3123.17	9.61
59	1999-2000	3446.64	10.36	60	2000-01	3770.78	9.40
61	2001-02	3814.00	1.15	62	2002-03	4200.22	10.13
63	2003-04	4836.99	15.16	64	2004-05	5721.70	18.29
65	2005-06	6118.32	6.93	66	2006-07	7108.73	16.19
67	2007-08	8092.59	13.84	68	2008-09	8981.74	10.99
69	2009-10	10623.68	18.28	70	2010-11	13368.44	25.84
71	2011-12	15979.06	19.53	72	2012-13	18541.96	16.04
73	2013-14	21852.83	17.86	74	2014-15	24142.64	10.48
75	2015-16	26337.10	9.09	76	2016-17	28181.32	7.00

Collection and Growth Trend for the last Ten Years





Directorate of Commercial Taxes

ROLE OF DIFFERENT BRANCHES OF THE DIRECTORATE

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
<p>CHARGE [This is the basic field level office that exercises territorial jurisdiction]</p>	<p>1) JCST (In-charge) 2) DCST 3) ACST 4) STO</p>	<p><u>Under VAT Regime:</u> Grant registration to dealers (at offices outside Kolkata) Acts as the first level contact point of assessee Amendment, cancellation and restoration of Registration Certificate Collection and day to day monitoring of tax payable by dealers under jurisdiction Issue of manual waybill [in limited cases] and declaration forms, Grant Enrolment to transporters Scrutiny & verification of returns Assessment of tax payable by dealers and Special Audit Realisation of Assessed dues & Return Dues Refund of tax to dealers Maintenance of records of dealers Search and Seizure of books of accounts, documents etc from the premises of the dealer in fit cases Administration of Profession Tax Act and Rules. <u>Under GST:</u> Acts as the first level contact point of assessee Processing of Registration and related applications Monitoring revenue through GST back-office portal Causing Investigations and field visits as and when required Disposing Refund applications Liaising with Central Authorities through Nodal Officers</p>
<p>CIRCLE [A Circle comprises of two or more Charges]</p>	<p>1) Sr. JCST (Administrative) & Sr. JCST (Appellate) 2) JCST 3) STO</p>	<p><u>Under VAT regime:</u> Administrative control over the Charges under its jurisdiction Hear and dispose Appeal and Revision cases arising out of orders passed by officers of Charges under its jurisdiction Refund of tax to dealers Grant registration to dealers under its jurisdiction [under WBST Act]</p>

Directorate of Commercial Taxes

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
		Conduct VAT Audit of dealers selected Dispose security cases Reopen deemed/summary assessments <u>Under GST:</u> Administrative control over the Charges under its jurisdiction Ratification of Refund Sanction and Disbursement
Large Tax Payer Unit This unit, earlier known as Corporate Division, is constituted with big tax payers in and around Kolkata]	1) Special CCT 2) Sr. JCST 3) JCST 4) STO	<u>Under Vat regime:</u> Collection and day to day monitoring of tax payable by dealers under jurisdiction Scrutiny & verification of returns Assessment of tax payable by dealers Issue of manual waybill and forms (in limited cases) Amendment, Cancellation & Restoration of Registration Certificate Conduct VAT Audit /Special Audit of dealers selected Hear and dispose Appeal and Revision cases arising out of orders passed by officers of LTU. <u>Under GST:</u> Acts as the first level contact point of assesseees Processing of Registration and related applications Monitoring revenue through GST back-office portal Causing Investigations and field visits as and when required Disposing Refund applications Liaising with Central Authorities through Nodal Officers
CHECK POST [Check Posts are located at the inter-state borders]	1) DCST 2) ACST 3) STO	Monitor movement of incoming and outgoing goods vehicles & physical checking of goods Barcode endorsement of waybill and TD Endorse manual waybills produced by importer/ dealer Seizure of goods and imposition & realization of Penalty Wayside checking
RANGES	1) Sr. JCST (In-charge) 2) JCST 3) DCST 4) ACST 5) STO	Administrative control over the check posts under its jurisdiction Conduct wayside checking relating to goods movement Search of vehicles carrying goods in unauthorized manner or warehouses and Seizure of goods Imposition and realisation of penalty

Directorate of Commercial Taxes

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
CENTRAL SECTION Officers posted here exercise jurisdiction all over the state. It earlier had three units - at Kolkata, Asansol and Siliguri which are now merged with Bureaus of Investigation. All investigative and preventive jobs of CS are now done through BIs.	1) Sr. JCST (In-charge) 2) JCST 3) DCST 4) ACST 5) STO	Present functions: Monitor functioning of airport and dock check posts Survey to bring unregistered dealers who are liable to take registration into the tax net Monitor non-resident dealers who have no permanent place of business in WB Issue waybills to unregistered dealers Monitor exhibition sales Conduct auction sale of seized goods
SPECIAL CELL (under o/o the CCT, WB)	1) Addl. CCT 2) Sr. JCST 3) JCST 4) DCST 5) STO	Examine and dispose of applications for grant of or renewal of Eligibility Certificate under the West Bengal Incentive Scheme, 1993 and West Bengal Incentive Scheme, 1999 that would allow the applicant dealers tax exemption, remission or deferment of sales tax related o the eligible unit.
CENTRAL REGISTRATION UNIT (under o/o the CCT , WB)	1) Sr. JCST 2) JCST 3) DCST 4) ACST 5) STO	Examine and dispose online applications for registration filed by dealers through IT System only
CENTRAL AUDIT UNIT (under o/o the CCT , WB)	1) Additional CCT 2) Sr. JCST 3) JCST 4) DCST 5) ACST 6) STO	Conduct audit of dealers assigned to it by the Commissioner of Commercial Taxes, W.B. and to raise demand Develop a dynamic Risk Analysis module on the basis of which the dealers are to be selected for audit, Help the Commissioner in the selection procedure of dealers for audit, Impart training to audit officers.
INTERSTATE VERIFICATION CELL (H.Q) (under o/o the CCT , WB)	1) Sr. JCST (In-charge) 2) JCST 3) DCST 4) ACST 5) STO	Verification of the genuineness of claims of various interstate transactions such as stock transfer, sale, purchase, consignment sales, subsequent sales. Processing of requests from other states of India for verification of the genuineness of 'C' and 'F' Forms and of authenticity of interstate transactions claimed to have been effected by their dealers with the dealers of West Bengal Liaison with various Check posts and Ranges to assist them in determining bona fide of transactions between consignors and consignees by making enquiries regarding existence of dealers.

Directorate of Commercial Taxes

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
COLLECTION CELL (Challan /Payment Verification Wing) (under o/o the CCT , WB)	<ol style="list-style-type: none"> 1) Additional CCT 2) Sr JCST 3) JCST 4) DCST 5) ACST 6) STO 	<p>To keep track of daily collection of Commercial Taxes-VAT, Central Sales Tax, Rural Employment Cess, Primary Education Cess on coal and Cess on Diesel, Petrol and L.P.G.</p> <p>To prepare systematic, detailed as well as summarized statements of collection of various taxes for digitization</p> <p>To keep records of adjustment of taxes through books and refunds.</p>
INTERNAL AUDIT WING	<ol style="list-style-type: none"> 1) Additional CCT 2) Sr. JCST 3) JCST 4) DCST 	<p>To scrutinize assessment orders, audit reports, records, other registers to detect and prevent</p> <ol style="list-style-type: none"> a. Incorrect determination of turnover of sales b. Underassessment of tax due to incorrect deduction c. Irregular exemption d. Application of incorrect rate of tax and mistake in computation e. Non / Short levy of interest and penalty f. Non / Short levy of purchase tax <p>To share views on the different aspects of the audit done by the A.G. Office</p> <p>To collect the replies from the concerned officers regarding IR Paras, Draft Paras, CAG Paras and process and send to the A.G. Office and Finance Department</p>
HUMAN RESOURCE DEVELOPMENT CELL (under o/o the CCT, WB)	<ol style="list-style-type: none"> 1) Spl CCT 2) Sr JCST 3) JCST 4) DCST 5) ACST 6) STO 	<p>To organise induction training of Commercial Tax Officer and Assistant Commercial Tax Officer for overall qualitative improvement in the work culture of this organization</p> <p>To arrange in-service training programmes including training in basics of information technology of officers and employees up to the level of Lower Division Clerks.</p> <p>To organise Workshops, Case Studies, Group discussions and Interactive sessions.</p> <p>To keep liaison with ATI, nominate officers for training under National Training Policy.</p>
BUREAU OF INVESTIGATION- 1, 2 and 3 [Bureau of Investigation is a specialized wing of the Commercial Taxes Directorate having 3 Units for investigation of cases of tax evasion under the WBST Act, 1994,	<ol style="list-style-type: none"> 1) Special Officer and Additional CCT for each Unit 2) Sr. JCST 3) JCST 4) DCST 5) ACST 6) STO 	<p>Investigation about evasion of tax and submission of report</p> <p>Search a dealer's place of business including his factory, office, warehouse and residence</p> <p>Seize records, documents as well as physical stock of goods</p> <p>In appropriate cases of tax evasion, complaints are lodged with the police authorities for taking necessary action against commission of offence.</p>

Directorate of Commercial Taxes

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
CST Act, 1956 and WBVAT Act, 2003 as also Entry Tax Act, 2012 and P.T. Act, 1979 and malpractices connected therewith. It has a police wing]		
ITC Investigation Unit	<ol style="list-style-type: none"> 1) Sr. JCST 2) JCST 3) DCST 4) ACST 5) STO 	<p>Investigation on claim of unauthorized ITC, Investigate fraudulent transactions and Bill trading</p> <p>Identification of bogus dealers</p> <p>Feed Charges with documents and information for ab-initio cancellation of non-existent dealers who have obtained registration by furnishing fake documents</p> <p>Lodging complaints with Police for prosecution for violation of Law.</p>
LAW SECTION (under o/o the CCT, WB)	<ol style="list-style-type: none"> 1) Additional CCT 2) Sr. JCST 3) JCST 4) DCST 5) ACST 6) STO 	<p>To monitor disputes between the aggrieved parties and the State of West Bengal at different legal forums, including West Bengal Commercial Taxes Appellate and Revisional Board, West Bengal Taxation Tribunal, State Administrative Tribunal, Kolkata High Court and Supreme Court of India and other Civil and Criminal Courts.</p> <p>To maintain liaison with Legal Remembrance's Office, G.P.'s Office of the State Govt. and the State Lawyers, senior advocates of the Supreme Court of India and the concerned authorities.</p> <p>To provide the Departmental Representatives with the appellate and assessment records for effective representation before the Appellate and Revisional Board and to arrange transmission of order of the Board to the concerned departmental authorities</p> <p>Study orders of different courts and move to the higher forum in deserving cases.</p> <p>It performs the duty of engagement of lawyers and monitors the cases in respect of disputes in relation to the Service Matter of the employees of this Directorate in SAT and Courts.</p>

Directorate of Commercial Taxes

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
SALES TAX DEDUCTION AT SOURCE (S.T.D.S.) CELL (under o/o the CCT, WB)	<ol style="list-style-type: none"> 1) Additional CCT 2) Sr. JCST 3) JCST 4) DCST 5) ACST 6) STO 	<p>Collection of Sales Tax deducted at source from the payment made to the works contractors by different Government and Non-Government Organisations</p> <p>To monitor the collection from STDS</p> <p>To provide help to contractor / contractee in getting online services</p> <p>To provide information to Charge and Circle offices as and when sought for to help in bringing the Works Contractors under the tax net.</p> <p>It also monitors tax collected at source from sellers by Govt. etc.</p>
CENTRAL REFUND UNIT (CRU) (under o/o the CCT, WB)	<ol style="list-style-type: none"> 1) Additional CCT 2) Sr. JCST 3) JCST 4) DCST 5) ACST 6) STO 	To process and dispose both pre-assessment and post assessment refund application of dealers
PUBLIC RELATION OFFICE (under o/o the CCT, WB)	<ol style="list-style-type: none"> 1) Additional Commissioner 2) JCST 3) DCST 4) ACST 	<p>Communication with the Union Government and other State Governments on present and prospective issues of Taxation;</p> <p>Publication of Advertisements required to be published in Newspapers;</p> <p>Publication of Trade Circulars in the event of any amendment of Act, Rules, Procedures etc.</p> <p>Giving written/telephonic replies to queries made by Governments, various institutions, Tax payers, Dealers, Tax Practitioners, Trade Bodies and other persons;</p> <p>Publication of Departmental Circulars issued by the Commissioner of Commercial Taxes, W.B. guiding the officers of the Directorate on certain important issues;</p> <p>Processing of pre-budget proposals received from trade, industry and individuals on the taxation matters dealt in by the Directorate</p> <p>Publication of orders made by the Commissioner of Commercial Taxes, W.B. in relation to applications made before him u/s. 102 of the W.B. VAT Act, 2003;</p> <p>Attending seminars, symposiums organised by Trade bodies and other associations.</p> <p>Disposal of incentive applications of mega, large, medium, small and micro industrial units.</p>

Directorate of Commercial Taxes

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
FAST TRACK COURT (non-functional now)	Additional Commissioner	Fast disposal of revision (2nd Appeal) cases, transferred from Appellate & Revisional Board
CERTIFICATE ORGANISATION	1) Additional CCT 2) Sr. JCST 3) JCST 4) DCST 5) ACST 6) STO	To cause recovery of tax dues as referred to by assessing authorities.
INFORMATION SYSTEMS DIVISION (under o/o the CCT , WB)	1) Additional CCT 2) Sr. JCST 3) JCST 4) DCST 5) ACST 6) STO	To arrange build up I.T. infrastructure for the entire Commercial Tax Directorate, West Bengal Appellate and Revisional Board, West Bengal Taxation Tribunal and the Policy Planning Unit To ensure proper maintenance of hardware, network and connectivity by coordinating among various service providers. To act as nodal agency for successful implementation of Mission Mode Project in Commercial Tax (MMP-CT) under the National e-Governance Plan (NeGP) To streamline rolling out of various e-services and provide initial handholding support to all stakeholders like taxpayers and officers and employees of the Directorate To report the Finance Department, West Bengal State Legislative Assembly, Government of India on utilization of fund To update and maintain the internal and external website
GST POLICY PLANNING UNIT (GST-PPU) (under o/o the CCT, WB)	1) Sr. JCST 2) JCST 3) DCST 4) ACST	1. Formulation of SGST Law, Rules, Notification, Circular etc. in consonance with CGST, IGST Acts and Rules. 2. To function for smooth transition from VAT to GST regime; 3. Examination of review proposals GST law, rule, rate of tax and Circulars received from the Central Government; 4. Responding to queries raised by various stakeholders including Government Departments and Local bodies; 5. To evolve new ideas in tune with GST law for betterment of tax administration; 6. Conducting training sessions for officials in association with the HRD of the Directorate.

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
Profession Tax Wing (Profession Tax Head Quarter and Charge Offices)	1) Commissioner of Profession Tax 2) Special Commissioner of Profession Tax 3) Sr.JCST 4) JCST 5) Public Information Officer 6) DCST 7) ACST 8) STO	<p>Charge offices</p> 1. Survey of Potential Tax Payers and widen Profession Tax network 2. Persuasion of enrolment of un-enrolled persons & registration of un-registered employers 3. Investigation 4. Attending Camp, Seminars, symposium organised by different Professional associations and trade bodies. 5. Assessment of registered employer 6. Realization of dues
		<p>PT Head Quarters</p> 1. Collection of data centrally from different organisations 2. Monitor Collection 3. Public liaison by giving replies to Communication received from different government departments, corporate bodies, tax payers, tax practitioners, trade bodies and other persons on issues of various Tax queries through writing /e-mail/telephone. 4. Publication of Advertisement in the news papers as required. 5. Preparation of pre-budget proposals. 5. Attending Camp, Seminars, symposium organised by different Professional associations and trade bodies. 6. Impart training and work shop to departmental officers and associations and trade bodies 7. To act as nodal agency to conceive various e-services, maintain system and website in liaison with NIC. 8. Investigation

2. MAJOR ACHIEVEMENTS OF COMMERCIAL TAX DIRECTORATE FROM 2012-13 TO 2017-18

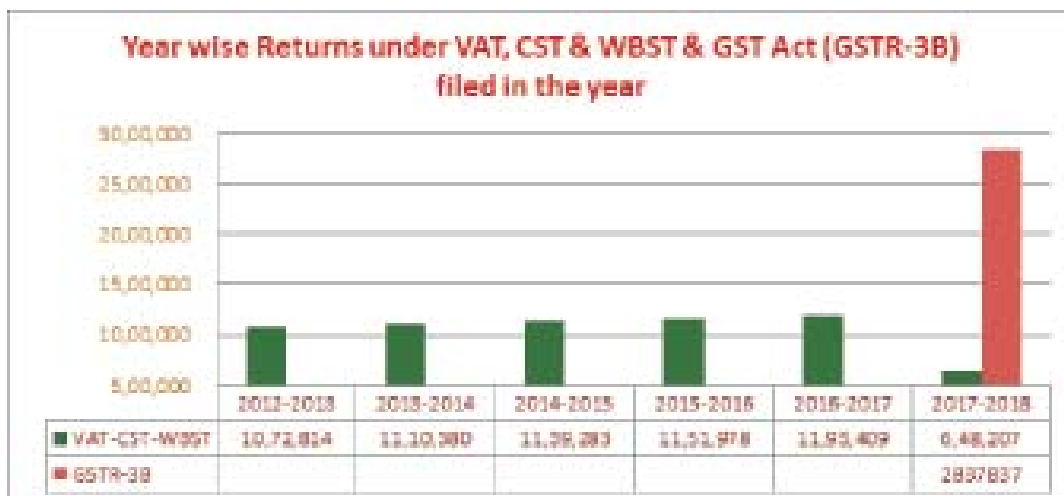
- Universal computerisation of all processes of Commercial Taxes with state of art data and web servers at State Data Centre. All erstwhile manual processes have been replaced by computerised processes reducing service delivery time and physical interface.
- The e-governance initiative in Commercial Tax Directorate has got several national level awards:
 - (i) CSI Nihilent e-governance award for back end processes through IMPACT in 2013-14
 - (ii) Won Trophy at 13th National Conference on e-Governance in 2014-15
 - (iii) Skoch Award for e-Grievances and GRIPS in 2014-15

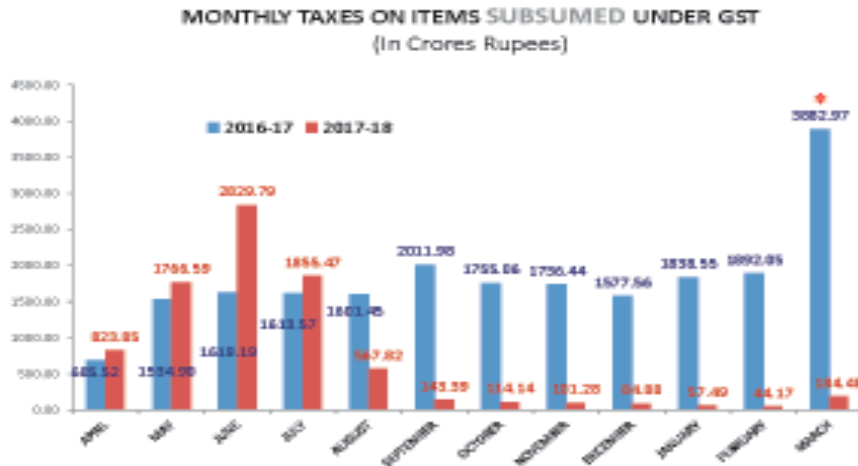
Directorate of Commercial Taxes

- (iv) Skoch Order of Merit for GRIPS and e-Grievances in 2014-15
 - (v) Skoch Order of Merit for Promoting, Simplification, Transparency and Ease in the Commercial Tax Processes in 2014-15
 - (vi) Skoch Award for e-Governance in Profession Tax, 2014-15
 - (vii) National Silver Award for e-Governance, 2014-15 for e-Initiatives in Commercial Taxes for Excellence in Government Process Re-engineering
 - (viii) Golden Peacock Innovative Product / Service Award, 2016
 - (ix) CII Appreciation for Contribution of Commercial Tax Directorate towards success of synergy GourBanga, 2014.
- These e-initiatives have helped in collection of transaction data. Analysis of collected data resulted in identification of evasion and fraud. The contribution of Data Analysis towards revenue collection has grown up from Rs. 174.61 Crore in 2013-14, the starting year, to Rs. 1648.57 Crore in 2016-17.
 - For the period from 2011-12 to 2016-17 total revenue collection has grown by 74% from Rs. 18367.33 Crore to Rs. 31898.21 Crore.
 - Online payments and refund of tax has been made mandatory. In 2012-13, 71.45% payment was made online which achieved 100% from 2015-16. All services including submission of return, generation of waybill and statutory forms, filing of appeals have been covered by e-services during this period.
 - Statutory processes for service delivery have been simplified. Granting of Registration within 24 hours is compulsory as per statutory provision with removal of pre-registration verification. The system of sending of physical documents for registration has been done away with introduction of filing of application for registration using digital signature and uploading of relevant documents. Procedure for amendment of registration has been made simpler with introduction of online amendment facility.
 - Further to provide relief to small traders the statutory threshold for registration has been increased from five lakh to 10 lakh in 2014-15 and to 20 lakh from 01/04/2017.
 - Refund processes have been made simpler by reducing procedural steps. The average time of refund has been reduced to 258 days in 2011-12 to 44 days (including holidays) in 2015-16. For applications made after 01/04/2015, the number of days for refund has been further reduced to two weeks.
 - Previously, pre-assessment refund was given against exports and zero-rated sales. The facility has been extended from 2015-16 to dealers having inter-state sale more than 50% of turnover to prevent blocking of working capital for them. Post assessment refund has been made compulsory within one month of disposal of assessment through statute.
 - To make service of statutory notices and orders and storage of electronic documents Data Management System has been introduced. This has made all services instant with necessary audit trail of service delivery.

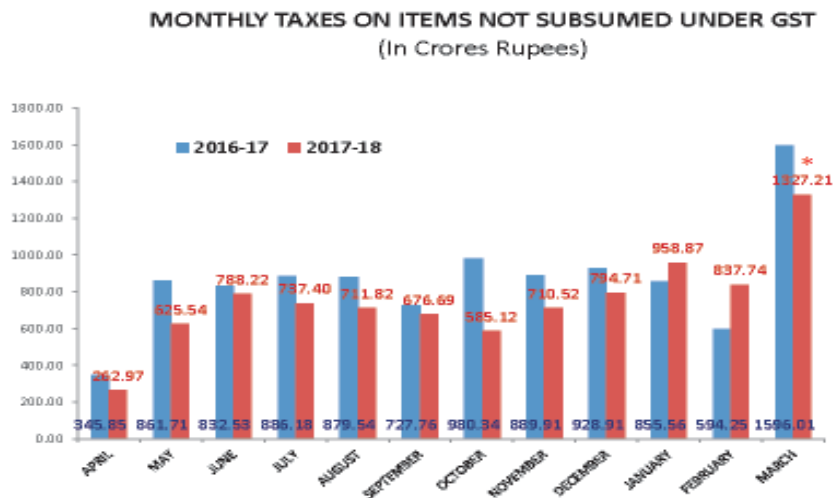
- To save taxpayers from unnecessary harassment, the discretionary power for selection of assessment cases has been replaced by risk-based selection on approval of the Commissioner.
- For the sake of transparency and natural justice, issue of draft order of assessment or audit has been made mandatory which has reduced the scope of litigation. This coupled with provision of deposit of 15% of disputed tax for filing appeal has enabled quick recovery of dues. In 2011-12, collection of assessed dues in was 21.36 Crore which has grown to 544.44 Crore in 2016-17 registering an average annual growth rate of 381%. Regular updated information of assessed dues provided through data analysis also has helped in better recovery.
- For quick disposal of appeal cases, the statutory time limitation for disposal of appeal has been reduced to 6 months from earlier one year period. Monitoring of appeal and pre-deposit of 15% of disputed tax have been introduced through data analysis. To clear backlog revision cases at the Appellate Board, Fast Track Courts have been set up for their early disposal.
- Settlement of Dispute Schemes have been introduced twice one in 2015-16 and another in 2016-17 to clear off old cases pending before appellate and Revisional authorities. This has resulted in one time disposal of many long pending cases and realisation of locked dues to the tune of Rs. 112 Crore in 2015-16 and 290.80 Crore in 2016-17.
- For small and medium business enterprises simplified annual return has been introduced. From 2013-14, a new scheme has been introduced for small entrepreneurs for registration with provision for payment of lump sum tax without maintenance of statutory formalities including filing of returns with guarantee of non-interference of the administration in their business affairs. This has increased tax compliance among small entrepreneurs and helped them do their business without fear.
- Collection of Tax Deducted at Source (TDS) has increased manifold by integrating government payment to contractors through IFMS with tax deduction. The collection has jumped from 335.34 Crore in 2011-12 to 1235.58 Crore in 2016-17 with average annual growth of 45%.

3. GRAPHICAL REPRESENTATION OF SOME DATA

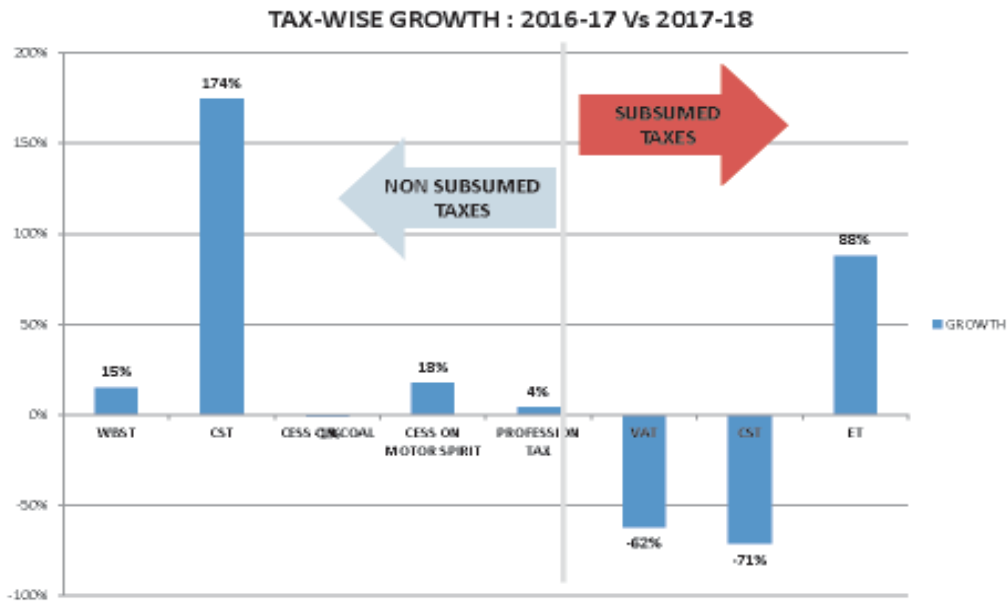




*In the month of March 2017, VAT & CST collection was for two months, i.e. February & March 2017

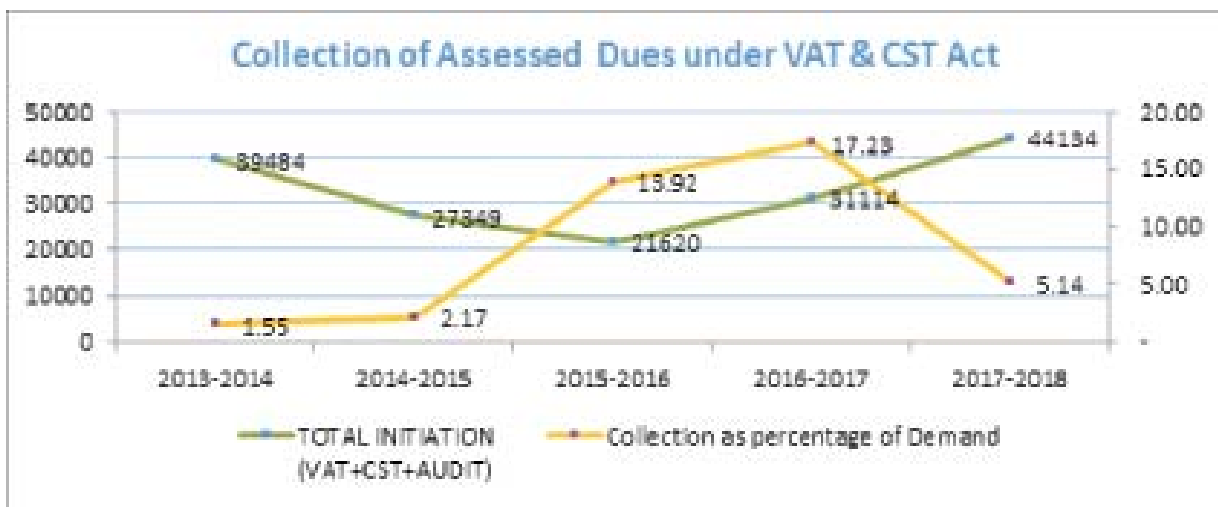


*In the month of March 2017, VAT & CST collection was for two months, i.e. February & March 2017



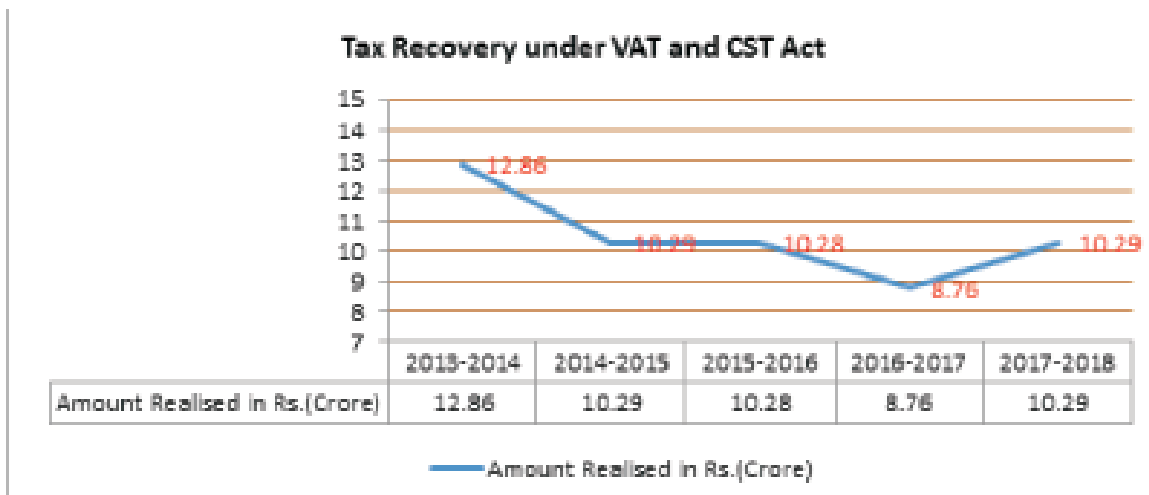
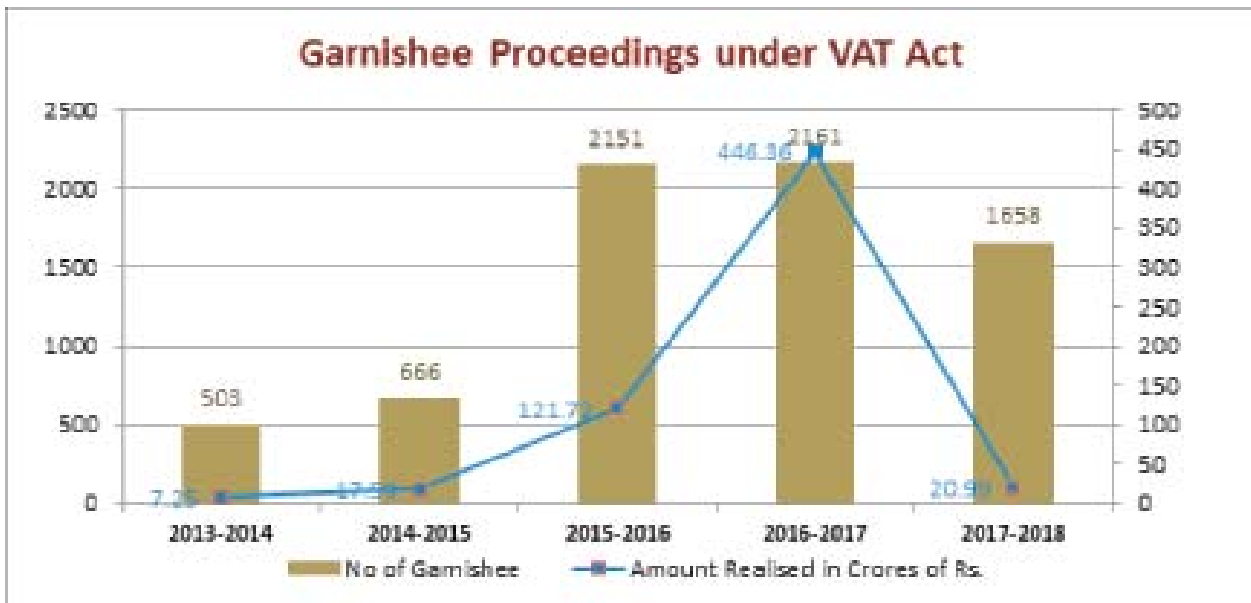
Demand raised & Collection of assessed dues in five years				
Period of initiation	TOTAL INITIATION (VAT + CST + AUDIT)	Total Demand (VAT + CST + AUDIT) (in Rs. Cr.)	TOTAL AMT PAID [VAT + CST] (in Rs. Cr.)	Collection as percentage of Demand
2013-2014	39484	7,717.81	119.39	1.55
2014-2015	27349	5,626.62	122.15	2.17
2015-2016	21620	3,181.01	442.88	13.92
2016-2017	31114	3,158.94	544.44	17.23
2017-2018	44134	3,527.55	181.46	5.14

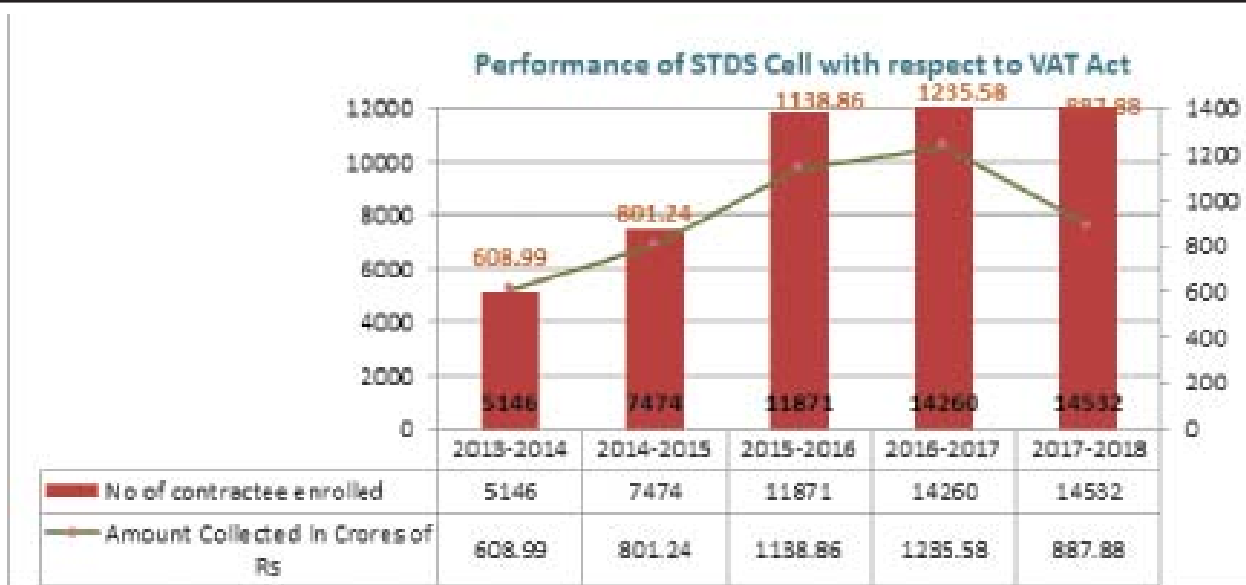
- Cases initiated in 2017-18 are pertaining to earlier assessment/audit periods



Directorate of Commercial Taxes

GARNISHEE PROCEEDINGS UNDER VAT ACT			
Sl No	Year	No of Garnishee	Amount Realised in Crores of Rs.
1	2013-2014	503	7.25
2	2014-2015	666	17.59
3	2015-2016	2151	121.72
4	2016-2017	2161	446.36
5	2017-2018	1658	20.99*

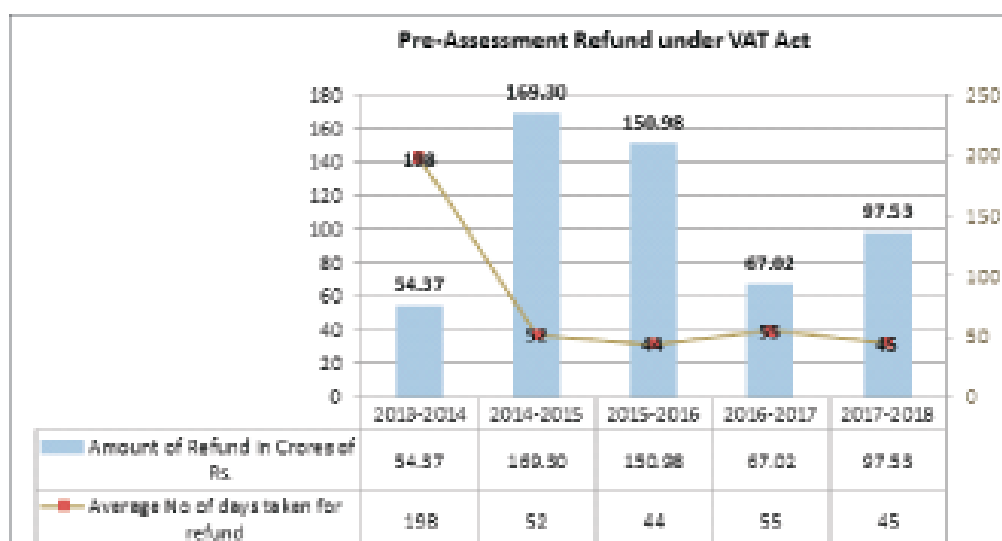




Collection of STDS/TCS: From 01/04/2017 to 30/06/2017	Rs. 594.18 Crores
Collection of STDS/TCS: *From 01/07/2017 to 31/03/2018	Rs. 293.70 Crores *(realisation of short/non- payment of deductions made earlier)
Collection of Late Fee & Interest:	Rs. 16.17 lakhs
Total Collection for 2017-2018	Rs. 887.88 Crores *(without Late Fee and Interest)

Provisions of STDS and TCS have become inoperative on and from 01/07/2017 with the introduction of GST, collection STDS was made for the months of April, May and June only in the F.Y. 2017-18. However, some contractees who had deducted STDS/TCS within 30.06.2017 but defaulted in depositing such amounts, made deposit after 30.06.2017 till 31.03.2018.

STDS/TCS deposited for the **period 2017-2018** showed a **substantial growth of 8.11% [Rs. 594.18 Crores in F.Y. 2017-2018 (for the months April to June, 2017)]** compared to **Rs. 549.59 Crores in F.Y. 2016-2017 [for the corresponding months of 2016]**.

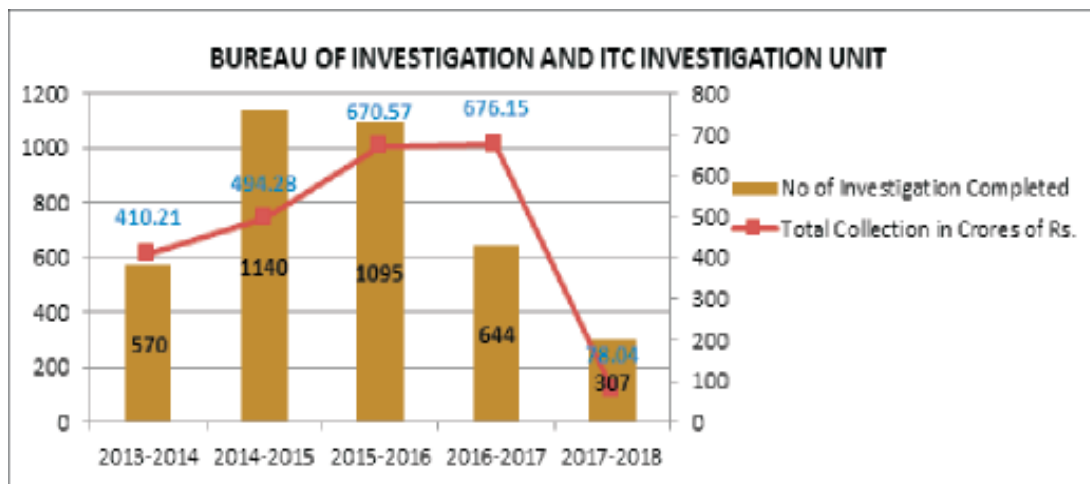


Directorate of Commercial Taxes

PERFORMANCE OF BUREAU OF INVESTIGATION AND ITC INVESTIGATION UNIT

Sl No	Year	No of Investigation Completed	Total Collection in Crores of Rs.
1	2013-2014	570	410.21
2	2014-2015	1140	494.28
3	2015-2016	1095	670.57
4	2016-2017	644	676.15
5	2017-2018	307	78.04

**For 2013-2014, Figures includes earlier components of BI Units; Collection of 2016-17 and 2017-18 includes Rs. 50.80 Cr. and Rs. 16.52 Cr. of IIU, respectively.



* The activities of the Investigative Bureaus and IIU were put on restrictions during the transition to new legal scenario of GST resulting in their lower outputs of performance in 2017-18.

4. THE ORGANISATION

(A) SANCTIONED ORGANISATIONAL STRENGTH IN THE COMMERCIAL TAXES DIRECTORATE:

Designation	Sanctioned strength	Men in position 2017-18			Vacancy
		Direct	Promotee	Total	
Commissioner of Commercial Tax	1			1	Nil
Commissioner of Profession Tax	1			1	Nil
Special Commissioner	13	3	0	3	10
Addl. Commissioner	42	41	0	41	1
Senior Joint Commissioner	1105	79	2	81	85

Directorate of Commercial Taxes

Designation	Sanctioned strength	Men in position 2017-18			Vacancy
		Direct	Promotee	Total	
Joint Commissioner		159	9	168	
Deputy Commissioner		61	134	195	
Commercial Tax Officer		162	414	576	
Total strength of all Cadre (including Addl CCT + SJC + JC + DC + CTO)	1147	502	559	1061	86 (Direct 72 + Promotee 14) [50% of 1147 = 574/573; vacancy direct = 574-502; promote = 573-559]
Senior Joint Commissioner (Accounts)	3	3			Nil
Senior Joint Commissioner(Audit)	3	0			3
System Analyst	1	1			Nil
Programmer	1	1			Nil
Assistant Commercial Tax Officer	1220	925			295
P.A. to Commissioner	2	2			Nil
P.A. to S.O. B.I.	1	1			Nil
Administrative Officer	4	4			Nil
P.A. Grade II (schedule B)	16	4			12
Group 'B' & 'C' staff	1903	739			1164
Group 'D' Staff	1449	285			1164
Total	5765	3031			2734

NOTES: (1) Commercial Tax Officers and upwards work as Assessing and Audit officers. The Commercial Tax Officers are recruited either through Group 'A' of the West Bengal Civil Services (Exe) Etc. Examinations or by way of promotion from the Assistant Commercial Tax Officers.

- (2) The Assistant Commercial Tax Officers basically work at the field level to assist the Assessing and Audit authorities. The Assistant Commercial Tax Officers are now recruited either through Group 'C' of the West Bengal Civil Services (Exe) Etc. Examinations or by way of promotion from the post of Head Clerks / Upper Division Clerks.

Directorate of Commercial Taxes

5. COLLECTION AND EXPENDITURE

Collection under different Acts/Heads (F.Y. 2013-14 to F.Y. 2017-18) and Expenditure

(A) Collection	2013-14	2014-15	2015-16	2016-17	2017-18
	(Rs. Cr)	(Rs. Cr)	(Rs. Cr)	(Rs. Cr)	(Rs. Cr)
The West Bengal Value Added Tax Act, 2003	14510.90	16028.90	17285.91	18318.41	6278.19
SGST					8826.44
Total	14510.90	16028.90	17285.91	18318.41	15104.63
The Central Sales Tax Act, 1956 not subsumed in GST				169.47	465.01
The Central Sales Tax Act, 1956 subsumed in GST				2266.94*	572.07
CST Total	1468.47	1547.02	1899.39	2436.41	1037.08
Share of IGST					5322.91
Total	1468.47	1547.02	1899.39		5894.98
The West Bengal Sales Tax Act, 1994 (Gross)	5873.46	6566.72	7151.80	7426.51**	5991.29
Refund	94.69	153.90	114.45	80.04	***
The West Bengal State Tax on Profession, Trades, Callings and Employments Act 1979	463.85	463.85	485.47	509.09	529.18
The West Bengal Primary Education Act, 1973 & The W.B. Rural Employment and Production Act, 1976 (Coal Cess)	1635.25	1669.95	1725.68	1800.95	1638.47
The West Bengal Transport Infrastructure Development Fund Act, 2002 (Cess on Petrol and Diesel)	389.17	393.02	472.73	472.53	508.63
The West Bengal Tax on Entry of Goods into Local Areas Act, 2012	988.66	855.55	837.69	934.32	1531.95
Total Collection	25329.76	27525.01	29858.67	31898.22	31664.14
(B) Expenditure					
i) Administrative Expenses	26.22	25.44	33.69	32.07	40.45
ii) Collection Charges	146.82	155.22	138.60	149.25	168.90
Total Expenditure	173.04	180.66	172.29	181.32	209.35
(C) Expenditure as percentage of collection	0.68	0.66	0.58	0.57	0.66
* Only for purpose of comparison with 2017-18					
* *Total collection of WBST in 2016-17 was Rs. 7426.51. Deducting the tax collection on liquor amounting to Rs. 1642.68, the revised figure stands as Rs. 5783.83.					

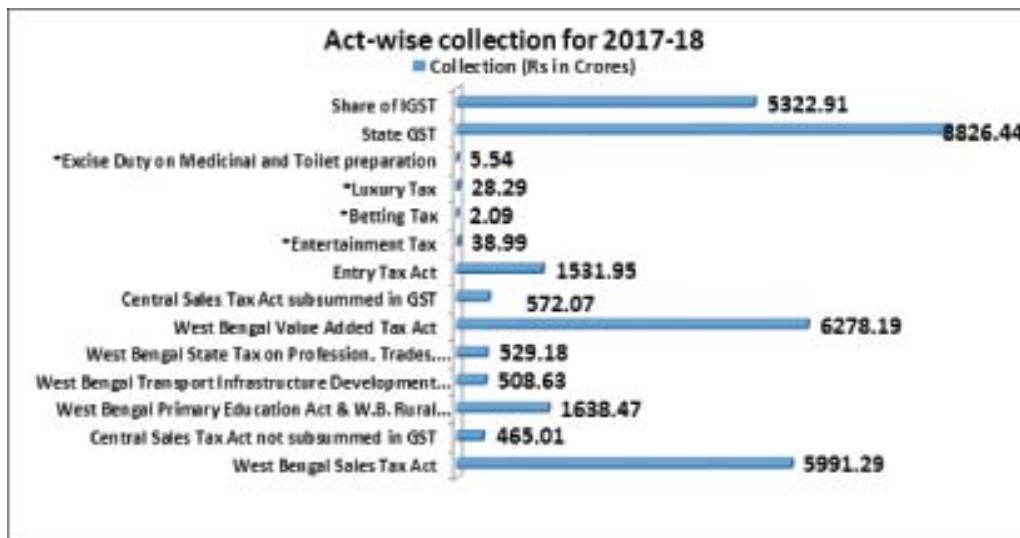
Act wise Collection Statement

Tax type	Act	Collection (Rs in Crores) 2016-17	Collection (Rs in Crores) 2017-18	Growth%
Taxes not subsumed in GST	West Bengal Sales Tax Act	5783.83**	5991.29	3.59%
	Central Sales Tax Act not subsumed	169.47	465.01	174.39%
	West Bengal Primary Education Act & W.B. Rural Employment and Production Act	1800.95	1638.47	-9.02%
	West Bengal Transport Infrastructure Development Fund Act	472.53	508.63	7.64%
	West Bengal State Tax on Profession, Trades, Callings and Employments Act	509.09	529.18	3.95%
Taxes subsumed in GST	West Bengal Value Added Tax Act	18318.41	6278.19	
	Central Sales Tax Act subsumed in GST	2266.94	572.07	
	Entry Tax Act	934.32	1531.95	
	*Entertainment Tax	111.06	38.99	
	*Betting Tax	15.26	2.09	
	*Luxury Tax	78.94	28.29	
	*Excise Duty on Medicinal and Toilet preparation	24.31	5.54	
GST	State GST	0.00	8826.44	
	Share of IGST	0.00	5322.91	
	Total Collection	30485.11	31739.05#	4.11%

* Tax not administered by Commercial Tax Dte in pre-GST regime.

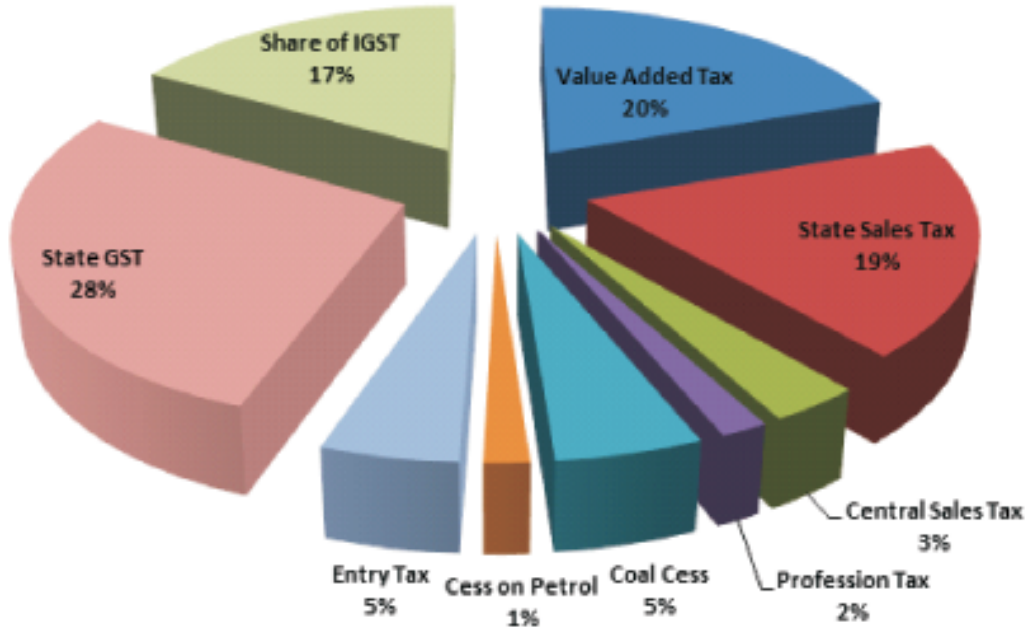
Does not include Rs.879.00 Cr towards advance settlement of IGST in March 2018.

** Excluding the tax collection on liquor amounting to Rs. 1642.68.

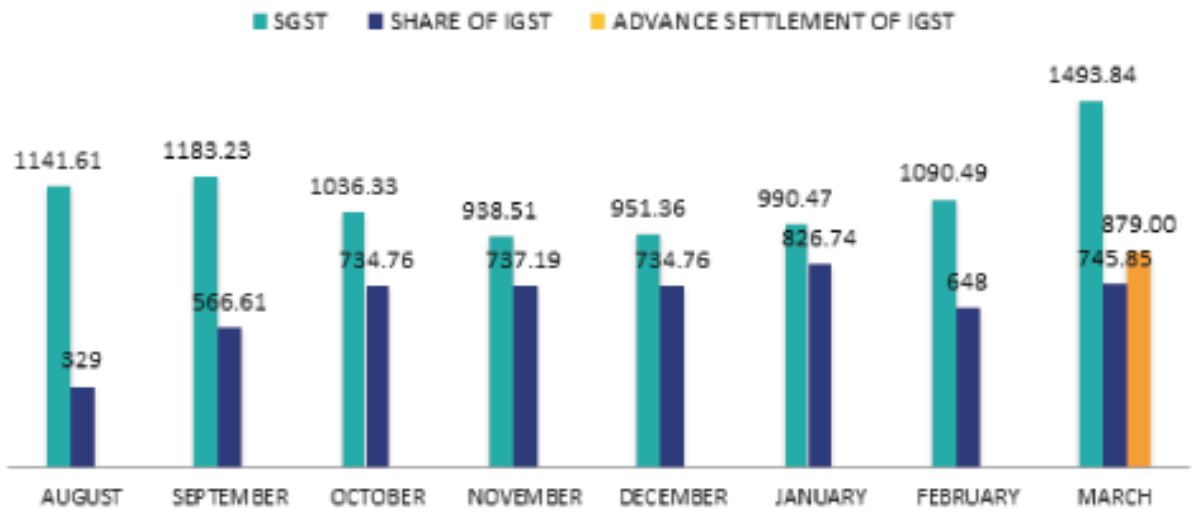


Directorate of Commercial Taxes

Composition of different Taxes collected by the Directorate in 2017-18



Monthwise Collection of GST in 2017-18 (In Rs. Cr)



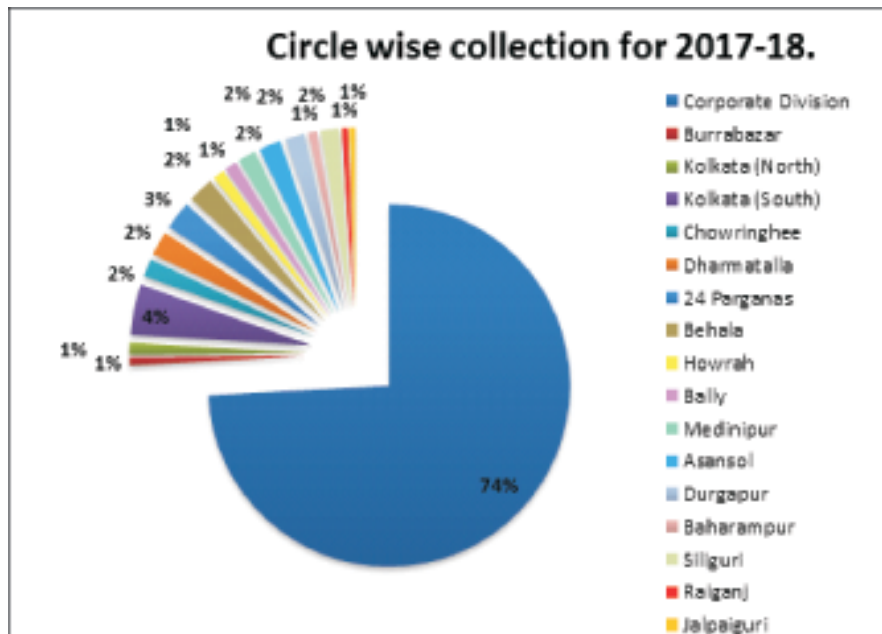
Directorate of Commercial Taxes

6. (A) CIRCLE WISE COLLECTION OF SALES TAX ACT, VAT & CST (Rs. in Crore)

Sl No	Circle / Division	2015-16	2016-17	2017-18*
1	Corporate Division	17577.11	18955.27	9752.43
2	Burrabazar	220.34	246.90	93.46
3	Kolkata (North)	364.34	380.05	143.12
4	Kolkata (South)	1405.71	1456.98	591.40
5	Chowringhee	516.66	547.04	214.91
6	Dharmatalla	701.01	718.05	284.12
7	24 Parganas	851.51	821.67	336.84
8	Behala	753.50	766.19	303.48
9	Howrah	277.97	309.88	131.73
10	Bally	265.05	290.71	142.32
11	Medinipur	602.41	577.25	209.71
12	Asansol	753.28	799.16	258.64
13	Durgapur	607.50	643.03	232.99
14	Baharampur	252.76	272.53	104.81
15	Siliguri	588.39	672.14	216.81
16	Raiganj	144.65	172.30	67.83
17	Jalpaiguri	159.81	178.54	68.30
18	Central Section & Others	295.10	373.64	149.88
	TOTAL	26337.10	28181.32	13306.56*

#Figures as per DAW data and include Charge wise STDS data processed on 05-07-2018.

* From 1st July 2017, most of the items liable to be taxed under the VAT & CST Act became taxable under GST Act. The shifting of tax base to the new Act resulted in decrease in collection under the earlier Acts. Liability under VAT and CST Act prevailed only for the 1st quarter of 2017-18.



Directorate of Commercial Taxes

6. (B) CHARGE WISE COLLECTION OF SALES TAX, VAT & CST (Rs. in Crore)

Sl no	Charge / Division	2015-16	2016-17	2017-18*
1	Large Taxpayers Unit	17577.11	18,955.27	9752.43
2	Alipore	214.45	201.24	70.10
3	Amratala	68.49	72.84	24.61
4	Armenian Street	37.41	38.69	16.49
5	Asansol	664.25	695.10	223.67
6	Baharampur	150.81	160.90	61.23
7	Bally	45.44	51.02	28.37
8	Ballygunge	398.21	441.23	183.92
9	Balurghat	16.30	20.70	8.07
10	Bankura	84.89	86.00	44.27
11	Barasat	129.03	106.75	46.39
12	Bardhaman	81.26	92.51	36.80
13	Barrackpore	147.22	157.25	65.10
14	Baruipur	118.54	131.10	53.87
15	Beadon Street	57.38	66.85	22.76
16	Behala	249.21	256.23	104.29
17	Belgachia	47.08	43.54	16.11
18	Beliaghata	103.22	105.84	38.59
19	Bhabanipur	332.21	324.44	123.30
20	Bowbazar	98.79	111.42	48.13
21	Budge Budge	149.85	153.85	66.21
22	Burtola	26.38	28.87	11.60
23	Chandney Chawk	102.40	97.13	41.11
24	Chinabazar	29.78	32.61	11.92
25	College Street	71.82	74.94	24.35
26	Colootola	93.37	85.34	39.52
27	Cooch Behar	104.94	113.23	45.32
28	Cossipore	52.46	51.34	20.02
29	Darjeeling	17.04	16.85	5.24
30	Diamond Harbour	21.45	23.76	9.00
31	Durgapur	340.46	366.11	127.87
32	Esplanade	154.67	170.09	67.40
33	Ezra Street	110.35	125.68	48.50
34	Fairley Place	82.11	85.58	34.24
35	Howrah	39.68	40.15	19.91

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Sl no	Charge / Division	2015-16	2016-17	2017-18*
36	Jalpaiguri	54.86	65.30	22.97
37	Jorabagan	77.34	78.65	27.21
38	Jorasanko	43.82	42.41	16.65
39	Kadamtola	35.73	41.98	19.38
40	Krishnanagar	101.96	111.63	43.58
41	Lal Bazar	117.03	116.71	53.98
42	Lyons Range	63.31	63.01	21.76
43	Malda	82.08	94.33	35.89
44	Maniktala	34.47	36.61	14.98
45	Medinipur	385.09	419.39	139.10
46	Monohorkatra	33.47	36.67	15.22
47	N. D. Sarani	50.85	52.45	18.13
48	N. S. Road	39.54	46.67	16.01
49	New Market	64.13	67.45	27.07
50	Park Street	335.51	343.36	145.24
51	Posta Bazar	89.33	85.21	30.74
52	Princep Street	73.14	65.92	23.04
53	Purulia	89.03	104.06	34.96
54	Radhabazar	48.69	59.21	19.39
55	Raiganj	46.27	57.26	23.87
56	Rajakatra	49.40	52.83	19.40
57	Salkia	65.90	65.49	30.75
58	Salt Lake	381.22	358.92	153.21
59	Sealdah	45.23	46.10	18.37
60	Shibpore	202.56	227.75	92.45
61	Shyam Bazar	35.63	41.44	19.19
62	Siliguri	571.36	655.29	211.57
63	Srirampur	153.70	174.20	83.20
64	Strand Road	68.14	78.11	30.91
65	Suri	100.89	98.41	24.06
66	Taltala	172.44	174.67	73.28
67	Tamluk	217.31	157.86	70.61
68	Ultadanga	94.50	103.87	36.02
69	Central Section & Others	295.10	373.64	149.88
Total		26337.10	28181.32	13306.56*

Directorate of Commercial Taxes

#Figures as per DAW data and include Charge wise STDS data processed on 05-07-2018.

* From 1st July 2017, most of the items liable to be taxed under the VAT & CST Act became taxable under GST Act. The shifting of tax base to the new Act resulted in decrease in collection under the earlier Acts. Liability under VAT and CST Act prevailed only for the 1st quarter of 2017-18.

6. (C) DISTRICT WISE COLLECTION OF SALES TAX, VAT & CST (Rs. in Crore)

Sl no	Charge / Division	2015-16	2016-17	2017-18*
1	Bankura	84.89	86.00	44.27
2	Bardhaman	1085.97	1153.72	388.34
3	Birbhum	100.89	98.41	24.06
4	Cooch Behar	104.94	113.23	45.32
5	Dakshin Dinajpur	16.30	20.70	8.07
6	Darjeeling	588.39	672.14	216.81
7	Hooghly	153.70	174.20	83.20
8	Howrah	389.31	426.39	190.86
9	Jalpaiguri	54.86	65.30	22.97
10	Kolkata	20999.62	22505.53	11304.81
11	Malda	82.08	94.33	35.89
12	Purbo Medinipur	217.31	157.86	70.61
13	Paschim Medinipur	385.09	419.39	139.10
14	Murshidabad	150.81	160.90	61.23
15	Nadia	101.96	111.63	43.58
16	North 24 Parganas	851.51	821.67	111.48
17	Purulia	89.03	104.06	34.96
18	South 24 Parganas	539.05	564.95	303.48
19	Uttar Dinajpur	46.27	57.26	23.87
20	Central Section & Others	295.10	373.64	149.88
	TOTAL	26337.10	28181.32	13306.56*

#Figures as per DAW data and include Charge wise STDS data processed on 05-07-2018.

* From 1st July 2017, most of the items liable to be taxed under the VAT & CST Act became taxable under GST Act. The shifting of tax base to the new Act resulted in decrease in collection under the earlier Acts. Liability under VAT and CST Act prevailed only for the 1st quarter of 2017-18.

[Jurisdiction of certain charges like Cooch Behar, Jalpaiguri, and Darjeeling etc. are not always co-terminus with jurisdiction of the respective administrative and / or geographical districts. Therefore collection in certain charges mentioned above is not exactly the same as collection in the Districts with identical names.]

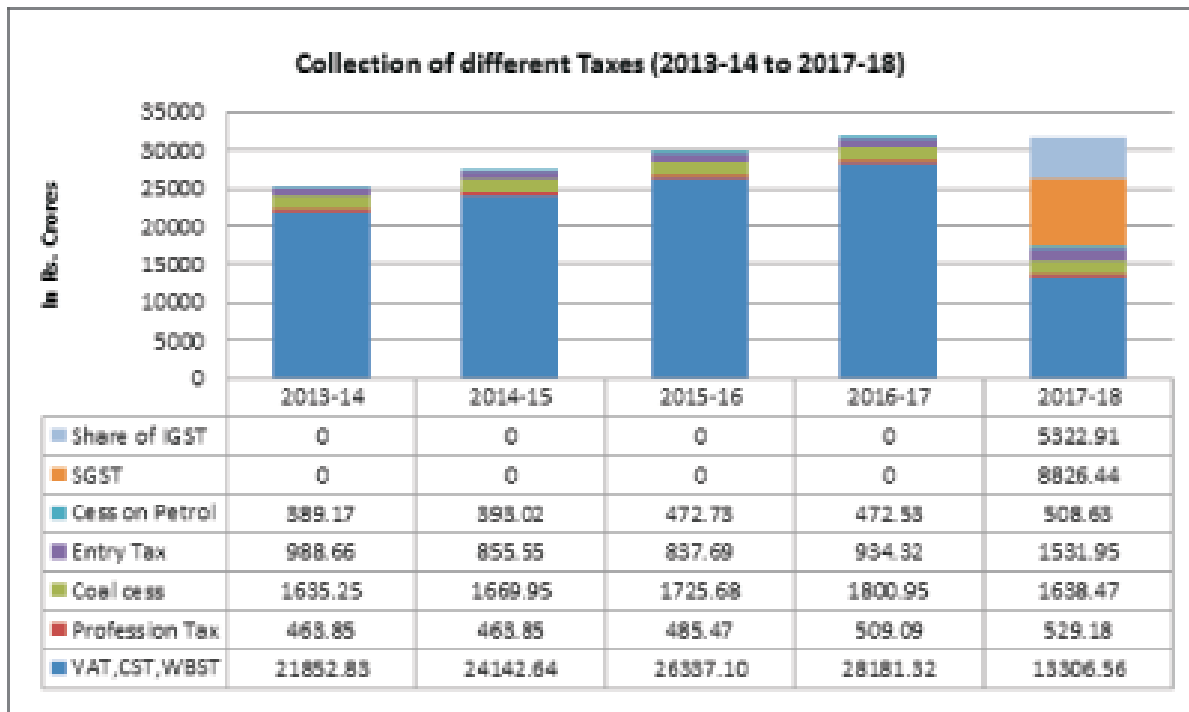
* Collection of Central Section

Directorate of Commercial Taxes

6. (D) COMPARATIVE COLLECTION OF SALES TAX, VAT & CST, PROFESSION TAX, COAL CESS, ENTRY TAX & PETROL/DIESEL CESS FOR PREVIOUS 10 YEARS (PRE-GST REGIME UPTO 2016-17):

Year	Sales Tax, VAT & CST		Profession Tax		Coal cess		Entry Tax		Petrol, Diesel cess		Total collection	
	Collection (Rs. Cr)	Growth rate (%)	Collection (Rs. Cr)	Growth rate (%)	Collection (Rs. Cr)	Growth rate (%)	Collection (Rs. Cr)	Growth rate (%)	Collection (Rs. Cr)	Growth rate (%)	Collection (Rs. Cr)	Growth rate (%)
2007-08	8092.59	13.82	295.07	11.41	735.77	10.63	0	0	263.51	21.47	9424.44	13.76
2008-09	8981.77	10.99	321.6	8.99	700.39	-4.81	0	0	298.84	13.41	10302.6	9.32
2009-10	10623.7	18.28	362.4	12.69	664.06	-5.19	0	0	320.62	7.29	11992.01	16.4
2010-11	13368.44	25.84	388.54	7.21	966.89	45.6	0	0	355.38	10.84	15110.78	26.01
2011-12	15979.06	19.53	426.68	9.82	1548.37	60.14	0	0	366.46	3.12	18367.33	21.55
2012-13	18541.96	16.04	447.4	4.86	1536.35	-0.78	1266.07		393.81	7.46	22185.59	20.79
2013-14	21852.83	17.86	463.85	3.68	1635.25	6.44	988.66	-21.91	389.17	-1.18	25329.76	14.17
2014-15	24142.64	10.48	463.85	0	1669.95	2.12	855.55	-13.46	393.02	0.99	27525.01	8.67
2015-16	26337.10	9.09	485.47	4.66	1725.68	3.34	837.69	-2.09	472.73	20.28	29858.67	8.48
2016-17	28181.32	7.00	509.09	4.87	1800.95	4.36	934.32	11.54	472.53	-0.04	31898.21	6.83

Total Collection figures for the years 2007-08 to 2013-14 include collections on account of Luxury Tax.



Directorate of Commercial Taxes

6. (E) CHARGE WISE DATA OF SGST REFUND DURING 2017-18

Sl. No	Charge / Division	No. of SGST Refunds granted	Amount involved (In Rs. Crores)
1	Large Taxpayers Unit	2	0.44
2	Alipore	7	0.15
3	Amratala	6	0.26
4	Armenian Street	0	0.00
5	Asansol	1	0.00
6	Baharampur	0	0.00
7	Bally	6	0.34
8	Ballygunge	64	2.55
9	Balurghat	0	0.00
10	Bankura	0	0.00
11	Barasat	29	0.57
12	Bardhaman	0	0
13	Barrackpore	30	0.17
14	Baruipur	9	0.45
15	Beadon Street	2	0.01
16	Behala	19	1.60
17	Belgachia	5	0.22
18	Beliaghata	19	3.61
19	Bhabanipur	56	2.33
20	Bowbazar	10	0.72
21	Budge Budge	15	0.46
22	Burtola	1	0.01
23	Chandney Chawk	1	0.04
24	Chinabazar	0	0.00
25	College Street	8	0.09
26	Colootola	2	0.13
27	Cooch Behar	21	0.06
28	Cossipore	17	1.79
29	Darjeeling	0	0.00
30	Diamond Harbour	8	0.19
31	Durgapur	12	0.05
32	Esplanade	35	1.68
33	Ezra Street	7	0.07

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Sl. No	Charge / Division	No. of SGST Refunds granted	Amount involved (In Rs. Crores)
34	Fairley Place	27	1.32
35	Howrah	0	0.00
36	Jalpaiguri	0	0.00
37	Jorabagan	4	0.30
38	Jorasanko	7	0.91
39	Kadamtola	0	0.00
40	Krishnanagar	0	0.00
41	Lal Bazar	81	12.04
42	Lyons Range	14	0.24
43	Malda	0	0.00
44	Maniktala	3	0.17
45	Medinipur	5	0.04
46	Monohorkatra	0	0.00
47	N. D. Sarani	3	0.13
48	N. S. Road	8	1.24
49	New Market	0	0.00
50	Park Street	52	15.56
51	Posta Bazar	8	1.13
52	Princep Street	9	0.44
53	Purulia	0	0.00
54	Radhabazar	9	0.52
55	Raiganj	3	0.04
56	Rajakatra	0	0.00
57	Salkia	13	0.75
58	Salt Lake	31	1.39
59	Sealdah	0	0.00
60	Shibpore	5	0.29
61	Shyam Bazar	3	0.02
62	Siliguri	14	0.26
63	Srirampur	10	0.49
64	Strand Road	9	0.47
65	Suri	0	0
66	Taltala	80	4.75
67	Tamluk	20	1.39
68	Ultadanga	11	1.24
	Total :	821	63.13

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6. (F) CHARGE WISE ANALYSIS OF GSTR 3B RETURN DATA FOR 2017-18

Charge/Office	Taxpayers of state Jurisdiction				Taxpayers of Central Jurisdiction				Taxpayers without Jurisdiction			
	No. of GSTR 3B	SGST (Rs.Cr) paid in cash	SGST (Rs.Cr) set off by IGST	IGST (Rs.Cr) set off by SGST	No. of GSTR 3B	SGST (Rs.Cr) paid in cash	SGST (Rs.Cr) set off by IGST	IGST (Rs.Cr) set off by SGST	No. of GSTR 3B	SGST (Rs.Cr) paid in cash	SGST (Rs.Cr) set off by IGST	IGST (Rs.Cr) set off by SGST
Alipore	21320	186.58	37.43	5.47	12655	40.82	25.53	8.28	201	0.09	0.00	0.01
Amratala	8102	8.16	19.39	5.89	4540	6.38	19.56	3.35	329	0.08	0.46	0.11
Armenian Street	10255	7.05	33.86	14.23	9418	7.99	42.40	9.52	169	0.06	0.27	0.53
Asansol	36839	47.38	53.69	11.27	19706	29.59	24.44	3.27	202	0.07	0.01	-
Baharampur	61598	20.57	47.81	14.63	40884	11.32	14.47	3.88	473	0.05	0.02	0.01
Bally	23367	15.18	28.38	16.76	11638	11.47	13.27	16.05	54	0.01	-	-
Ballygunge	47058	107.84	91.21	21.25	28120	88.83	56.63	24.11	671	0.25	0.24	0.12
Balurghat	11472	2.03	5.66	0.01	7541	5.16	2.35	0.10	54	0.00	0.00	-
Bankura	42129	10.51	7.94	9.78	17343	20.74	7.93	0.37	816	0.21	0.01	-
Barasat	82205	28.18	17.30	4.66	44161	15.75	9.23	3.09	2788	0.89	0.06	0.05
Bardhaman	42299	16.55	16.08	1.97	28955	15.99	17.95	2.62	166	0.01	0.00	-
Barrackpore	74945	51.97	23.91	11.72	41171	29.58	20.25	4.91	1021	1.12	5.68	0.10
Baruipur	50560	34.27	13.81	3.91	24525	18.72	8.48	2.52	878	0.27	0.21	0.01
Beadon Street	10104	9.06	18.33	10.54	5083	5.00	8.44	8.43	132	0.28	0.66	0.00
Behala	52653	971.78	44.91	12.99	31558	44.24	24.77	8.63	187	0.20	0.06	0.03
Belgachia	9323	10.41	9.75	6.19	3879	5.13	5.87	4.12	143	0.02	0.02	0.05
Beliaghata	20613	354.71	102.90	14.40	14503	74.13	32.10	32.86	91	0.04	0.04	-
Bhabanipur	17318	75.89	40.55	21.90	8977	49.73	48.38	67.54	199	0.55	0.10	0.31
Bowbazar	15637	32.27	23.28	8.20	8135	17.54	18.37	10.30	389	0.09	1.78	0.05
Budge Budge	44716	33.49	34.43	20.01	24457	18.54	18.55	12.55	468	0.15	0.01	0.11
Burtola	10863	6.20	14.87	5.09	6470	3.73	9.39	3.87	63	0.00	-	0.53
CENTRAL SECTION	2288	40.53	17.31	1.51	1650	24.35	21.23	0.86	9	0.00	-	0.00
Chandney Chawk	9744	10.91	24.70	17.88	3475	5.47	12.34	5.46	156	0.02	0.05	0.00
Chinabazar	4143	6.17	17.57	4.76	2200	2.84	5.05	3.43	158	0.05	0.08	0.26
College Street	5358	12.54	13.37	3.81	3019	9.11	8.77	3.62	183	0.11	0.44	0.01
Colootola	10493	8.39	29.41	15.79	4799	6.14	16.86	11.41	161	0.03	0.09	0.19
Cooch Behar	42314	12.25	13.99	2.76	18239	5.36	7.24	2.15	2042	0.17	0.05	0.02
Cossipore	18729	13.10	12.85	9.22	8651	7.81	17.31	7.76	364	0.06	0.06	0.10
Darjeeling	6662	26.65	0.78	0.53	2840	4.41	1.08	0.93	208	0.07	0.00	-
Diamond Harbour	24940	7.18	2.67	2.32	13483	3.82	0.98	0.61	511	0.10	0.01	-
Durgapur	26894	41.99	16.06	16.56	14792	289.76	35.17	6.95	106	0.06	0.00	-
Esplanade	7813	26.25	36.58	14.54	4553	51.44	32.61	14.44	117	0.04	0.01	0.01
Ezra Street	8200	12.70	27.00	10.56	4140	6.61	13.51	8.65	301	0.31	0.71	0.08
Fairley Place	3865	19.00	12.06	18.55	2002	43.02	13.48	13.24	177	0.70	0.06	0.00

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Charge/Office	Taxpayers of state Jurisdiction				Taxpayers of Central Jurisdiction				Taxpayers without Jurisdiction			
	No. of GSTR 3B	SGST (Rs.Cr) paid in cash	SGST (Rs.Cr) set off by IGST	IGST (Rs.Cr) set off by SGST	No. of GSTR 3B	SGST (Rs.Cr) paid in cash	SGST (Rs.Cr) set off by IGST	IGST (Rs.Cr) set off by SGST	No. of GSTR 3B	SGST (Rs.Cr) paid in cash	SGST (Rs.Cr) set off by IGST	IGST (Rs.Cr) set off by SGST
Howrah	66240	56.65	74.84	47.14	37393	30.57	51.84	19.14	461	0.16	0.03	0.03
Jalpaiguri	25881	7.31	6.64	1.60	13528	6.66	11.87	0.70	276	0.07	0.05	-
Jorabagan	9084	11.17	32.74	11.73	4897	4.34	12.74	6.18	64	0.01	0.00	-
Jorasanko	13865	8.42	27.07	16.55	9296	5.98	25.31	13.33	41	0.00	0.00	0.01
Kadamtola	21442	10.95	5.59	18.90	7243	7.39	3.17	9.96	271	0.10	0.01	0.04
Krishnanagar	65249	22.31	15.73	5.45	36420	17.07	15.39	1.01	1799	0.28	0.14	0.01
Lal Bazar	6258	16.87	21.43	15.82	3534	10.94	15.06	15.19	335	1.40	0.24	0.07
Large Taxpayer Unit	1,717	416.49	675.94	37.29	1,690	650.88	574.01	18.15	9	0.00	-	-
Malda	3869	24.69	13.24	9.49	1442	5.44	9.68	5.64	233	0.07	0.13	0.19
Maniktala	40542	17.32	37.90	0.59	21629	6.98	16.23	0.32	723	0.06	0.05	0.00
Medinipur	12819	11.09	3.10	7.23	5784	27.88	2.01	2.69	117	0.02	0.01	0.02
Monohorkatra	66705	37.03	18.23	3.90	35284	20.32	19.34	2.66	1232	0.34	0.32	0.00
N. D. Sarani	7443	5.45	15.53	6.95	3582	3.97	13.68	2.95	416	0.26	0.65	0.20
N. S. Road	3355	4.02	8.87	5.99	1032	1.87	7.68	2.88	120	0.03	0.02	0.17
New Market	7107	6.27	18.84	10.61	3722	8.72	7.19	4.46	385	3.44	0.23	0.13
Park Street	5683	8.92	5.40	1.18	3387	7.36	9.38	1.09	80	0.04	0.05	-
Posta Bazar	12891	141.47	90.49	41.70	10852	364.98	156.77	35.03	57	0.11	0.02	-
Princep Street	11696	9.34	28.98	38.50	7214	11.90	31.99	17.88	110	0.03	0.02	0.06
Purulia	4506	9.66	10.98	3.95	1951	4.15	17.67	2.55	27	0.00	0.22	-
Radhabazar	22268	8.48	9.06	0.96	10241	6.82	11.09	0.88	416	0.07	0.01	0.00
Raiganj	4118	12.10	19.88	6.30	1836	3.24	9.05	12.15	325	0.12	0.11	0.19
Rajakatra	21032	5.65	5.45	1.02	11023	3.40	10.83	0.97	149	0.11	0.15	-
Salkia	7858	3.89	22.92	7.23	5728	7.05	16.93	4.38	71	0.00	0.00	0.01
Salt Lake	15376	14.91	14.25	14.95	7991	9.36	13.33	8.64	95	0.05	6.95	0.02
Sealdah	51814	304.88	116.18	22.36	24733	72.39	49.69	10.92	938	0.64	0.59	2.93
Shibpore	11426	8.06	36.34	1.55	5716	5.95	4.63	1.99	188	0.04	0.02	0.01
Shyam Bazar	70007	39.45	27.02	20.09	34661	22.54	88.77	13.34	727	0.26	0.19	0.27
Siliguri	11490	7.92	17.59	1.78	10562	11.47	8.61	4.00	146	0.04	0.00	0.00
Srirampur	53615	32.59	81.59	23.71	30071	33.25	103.38	22.53	245	0.14	0.06	0.02
Strand Road	71092	33.92	27.06	36.73	44058	24.94	28.15	19.17	1001	0.17	0.14	0.01
Suri	8972	7.79	33.93	13.14	3825	62.89	17.65	4.33	656	0.21	0.17	0.66
Taltala	43865	10.25	14.83	1.52	21078	5.02	4.91	0.67	1584	0.21	0.06	-
Tamluk	12097	29.07	61.65	8.01	5069	31.09	26.41	39.55	206	0.11	0.17	0.02
Ultadanga	74444	45.77	24.68	2.40	38076	58.09	30.08	1.50	1250	0.24	0.33	0.07
Malda	15080	38.58	16.86	7.10	8468	20.94	14.18	6.82	140	0.10	0.01	0.04

*Report is based on GSTR 3B data as made available by GSTN

Directorate of Commercial Taxes

7. REGISTRATION

(A) Sales Tax Act :

* Number of Registered Dealers				
		2015-16	2016-17	2017-18
(a)	Opening Balance	254384	267920	276489
(b)	New Registration Granted	20297	21956	5118*
(c)	Dealers Cancelled	7596	15332	10002
(d)	Dealers Restored	835	1945	595
(e)	Closing Balance	267920	276489	272200

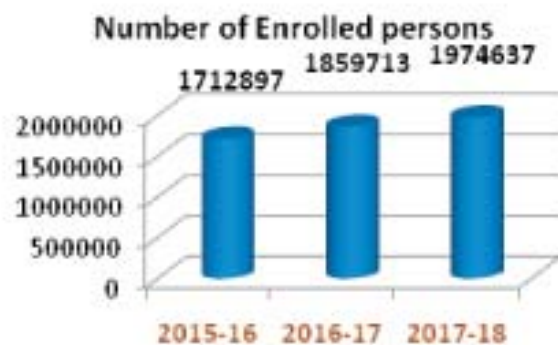
* New registrations under VAT& CST Acts ceased w.e.f 1st July 2017 with the introduction of GST Act.

(B) New Registration (Online)

		2017-18		
		VAT	CST	Total
(a)	No of NR applications filed	5010	2672	7682
(b)	No of Registration Granted	4459	2256	6715
(c)	No of Applications Rejected	551	416	967

(C) Profession Tax Act

Number of registered employers and enrolled persons under the Profession Tax Act, 1979				
		2015-16	2016-17	2017-18
i)	Number of Registered Employers	106002	111074	116766
ii)	Number of Enrolled Persons	1712897	1859713	1974637



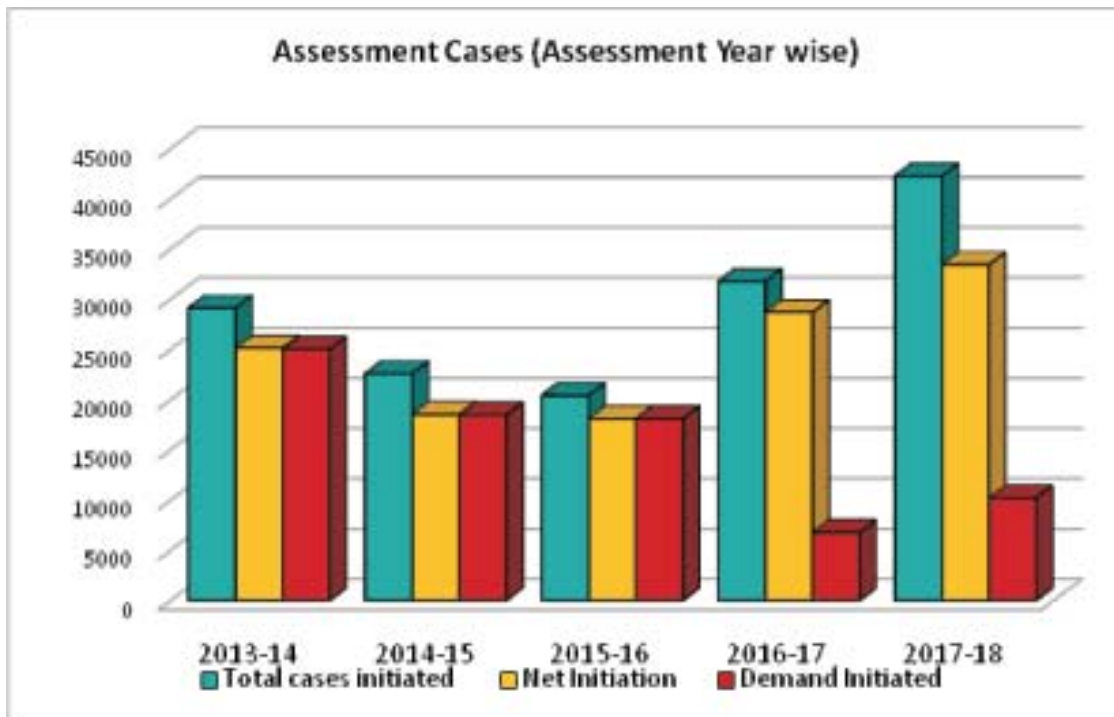
8. ASSESSMENT, APPEAL CASES

(A) ASSESSMENT CASES (ASSESSMENT YEAR WISE) - (VAT + CST)

	Initiated during (year)	2013-14	2014-15	2015-16	2016-17	2017-18
	For Financial Year	2011-12	2012-13	2013-14	2014-15	2015-16
(a)	Total cases initiated during the year	29113	22565	20419	31759	42251
(b)	Net Initiation	25111	18519	18109	28768	33430
(c)	Demand Initiated	25024	18484	18096	6756	10208
(d)	Demand amount (in Rs. Crore)	2358.40	2003.44	1321.69	859.76	1621.84

The figures have been compiled and submitted by NIC & DAW from central database. Figures include both VAT and CST assessment cases but exclude Audit Cases. Some initiation cases were dropped after initiation. .

*As a part of reducing cost of compliance, routine assessment has been replaced with risk based assessment only.s



8 (B) APPEAL CASES :

Sales Tax Acts (VAT + CST) :

		2015-16	2016-17	2017-18
(a)	Opening Balance	7502	4852	3316
(b)	Cases initiated during the year	6673	6290	6317
(c)	Cases disposed of during the year	9323	7319	6062
(d)	Cases pending at the end of the year	4852	3823	3583

Directorate of Commercial Taxes

9 (A). DISPOSAL OF VAT AUDIT CASES (ASSESSMENT YEAR WISE)

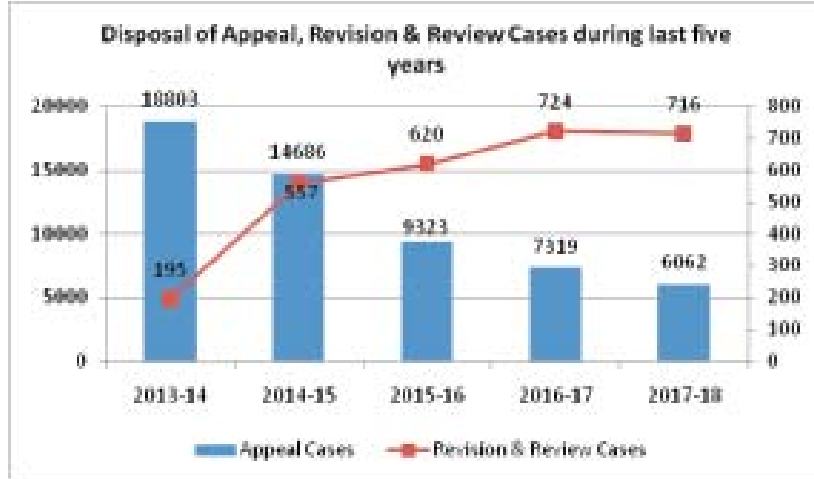
Assessment/Audit Year	Cases initiated	Demand Notice Generated	Demand Amount (in Rs. crore)
2011-2012	7556	7118	3308.68
2012-2013	5943	5783	1060.26
2013-2014	4527	4428	1334.02
2014-2015	4703	4585	1974.46
2015-2016	1932	1892	2174.99

The figures have been compiled and submitted by NIC and DAW from central database. Figures include both VAT and CST audit cases. During the FY 2010-2011, there was manual system of generation of initiation notice and online generation of demand notice. Figures relate to cases generated for the Financial Years as available in database on 16-08-2018.

9 (B). REVISION & REVIEW CASES

Sales Tax Acts (Financial Year-wise) (VAT + CST):

		2015-16	2016-17	2017-18
(a)	Opening Balance	542	482	416
(b)	Cases initiated during the year	560	885	717
(c)	Cases disposed of during the year	620	724	716
(d)	Cases pending at the end of the year	482	643	417



10. PROFESSION TAX ASSESSMENT AND APPEAL

Profession Tax Act Assessment (Financial Year-wise):

		2014-15	2015-16	2016-17	2017-18
(a)	Opening Balance	2346	2378	2447	2126
(b)	Cases initiated during the year	12571	5325	44663	9778
(c)	Cases disposed of during the year	12539	5256	44984	10194
(d)	Cases pending at the end of the year	2378	2447	2126	1710

Profession Tax Act Appeal

		2017-18
(a)	Opening Balance	20
(b)	Cases initiated during the year	57
(c)	Cases disposed of during the year	67
(d)	Cases pending at the end of the year	10

11. COMPLIANCE TO BUDGET PROPOSALS OF 2017-18

Hon'ble Minister-in-Charge, Finance Department, in his budget Speech for 2017-18 has proposed several measures for the benefit of dealers, such as :-

1. to increase the threshold for registration from Rs. 10 lakh to Rs. 20 lakh;
2. to dispense with the requirement of submitting hard copies of registration documents to the VAT offices;
3. to abolish the provision of submission of separate VAT audit report;
4. to bring small manufacturers whose annual turnover is less than Rs. 50 lakh under the Composition scheme;
5. to exempt some environment-friendly items like Bio-diesel, Bio-mass Briquettes, Solar water heater, plates and cups made up of Saal leaf, tiles of terracotta, etc., and
6. to exempt some items for common use like kerosene stove, hair band and hair clip, etc.

To give effect to those proposals the following Govt. Notifications and/or circulars were issued for amendment of Acts & Rules and some procedural changes:-

Sl. No.	Description	Notification/Circular No. & date	Effective date
1.	Threshold for registration increased from 10 lakh rupees to 20 lakh rupees. [sec. 10(3)(b) & sec 14]	West Bengal Act III of 2017 [256-L. dated 06.03.17]	01.04.17
2.	Dealer applying for registration using Digital signature do not require to submit hard copies of registration documents to the VAT offices	TRADE CIRCULAR NO. 02/2017 dated 28.03.2017	do
3.	Requirement of filing Form 88 and 88A dispensed with [sec. 30E]	West Bengal Act III of 2017 [256-L. dated 06.03.17]	do
4.	A registered manufacturing dealer may, in exercise of his option under sub-section (3) of section 16, make payment of tax, for a year or part of a year at the compounded rate of two per centum of turnover of sales.[r. 38(3C)]	857-F.T., dated 19.05, 2017	01.04.17
5.	A. The following commodities have been exempted :- <ul style="list-style-type: none"> ● Bio-diesel, excluding ethanol; ● Bio-mass Briquettes; 	West Bengal Act III of 2017 [256-L. dated 06.03.17]	do

Directorate of Commercial Taxes

Sl. No.	Description	Notification/Circular No. & date	Effective date
B.	<ul style="list-style-type: none"> ● Hair band and hair clips, ● Kerosene stove; ● Leaf plates and cups; ● Solar water heater; and ● Tiles of terracotta. Tax on "Machinery for generation of electricity from waste" is reduced from 14.5% to 5%.		

12. BUREAU OF INVESTIGATION

Bureau of Investigation (BoI) is the apex investigating agency under the Directorate of Commercial Taxes, primarily engaged in probing tax evasion related cases and enforcing recovery thereof.

Set up by dint of an executive resolution of the Govt of West Bengal on 03.02.1970, Bureau of Investigation was given the statutory authority on 23.03.1974. Presently its constitution, powers and jurisdiction are governed by provisions of the West Bengal Value Added Tax Act, 2003, WBST Act, 1994, WB P.T. Act, 1979 and has jurisdiction all over West Bengal.

However, with an eye to rationalize the entire anti-evasion operation so far as commercial taxes are concerned, lately, substantial changes in the statute have been brought about regarding the existing structure of Bureau of investigation. It has been subdivided into three units viz Unit - I, Unit - II and Unit - III, spanning its jurisdiction across the entire State of West Bengal.

Sl. No.	Name of Unit	Circles covered
1	Bureau of Investigation, Unit – 1	Zone A- to investigate transaction of Dealers under Kolkata (South) , Chowringhee Circles Zone B- to investigate transaction of Dealers under Corporate Division, , Dharmatala Circles Zone C- to investigate transaction of Dealers under Burrabazar and Behala Circles
2	Bureau of Investigation, Unit - 2	Howrah Zone - to investigate transaction of Dealers under Howrah , Bally Circles Asansol Zone I & II- to investigate transaction of Dealers under Asansol Circle Durgapur Zone - to investigate transaction of Dealers under Durgapur Circle Kharagpur Zone - to investigate transaction of Dealers under Medinipur Circle
3	Bureau of Investigation, Unit – 3	Salt Lake Zone - to investigate transaction of Dealers under Kolkata (North) , 24-parganas Circles Siliguri Zone I & II- to investigate transaction of Dealers under Siliguri Circle Alipurduar Zone - to investigate transaction of Dealers under Jalpaiguri Circle

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Sl. No.	Name of Unit	Circles covered
		Maldah Zone - to investigate transaction of Dealers under Raiganj Circle Rampurhat Zone - to investigate transaction of Dealers under Baharampur Circle

Bureau of Investigation, in its new incarnation would extend from its erstwhile role on monitoring transactions to subsume all anti-evasion activity i.e. monitoring movement of goods. Thus, Check posts, Ranges and Central Section, too, have been brought under the fold of Bureau of Investigation, in their respective spatial jurisdiction.

The Bureau of Investigation investigates cases where there is allegation/suspicion of evasion of taxes primarily under the VAT Act'03, CST Act'56, WBST Act'94 and WBGST Act, 2017. Over the years, Bureau of Investigation has reinforced the search and seizure operations to track down the evaders and realize the evaded tax. There had been positive impact on the operations undertaken by Bol.

In tracking cases of evasion, Bureau of Investigation relies mainly on internal and external sources of information. The former includes MIS reports generated by the in-house Information Systems Division (ISD) and newly created Data Analysis Wing (DAW), keeping an eye on cases relating to inter-alia, suppression of turnover, improper tax rates, false claim of input tax credit and of tax exemptions. Referred cases from various wings of the Directorate are also examined. On the external front, Bol seeks information from other Govt agencies working on similar fields, related departments of other States and also on private secret information from the market. Sometimes the officers are to visit other state-sales tax authorities for conducting investigation. Enquiries are conducted at the places and sites where there are probabilities of availabilities of incriminating documents and/or data that might lead to seizure of both books of accounts and records and also the goods (that are suspected to have been procured in violation of Law). Thorough investigation follows after that. Investigation findings are reported back to the concerned assessing officers.

Bureau of Investigation generally screens the cases on the basis of criticality and the estimated quantum involved and pursues them, not only to unearth evasion but enforce recovery of the due but unpaid taxes. From big corporate houses (e.g. claiming undue exemptions) to racketeers operating clandestinely in the market to defraud tax, a good number of them have been successfully tracked down by the Bureau of Investigation and substantial part of the due taxes were realized. In the process, Bol has carried out with unflinching regularity, cases of prosecution with the respective Police authority, e.g. Enforcement Branch of Kolkata Police, against evaders with criminal intent.

Achievements of Bureau of Investigation (Unit I)

This unit of Bureau of Investigation upon information or on its own motion or when the State Government or the Commissioner so directs, carries out investigation or holds inquiry into any case of alleged or suspected evasion of tax under the West Bengal Sales Tax Act, 1994, the West Bengal Value Added Tax Act, 2003, the Central Sales Tax Act, 1956 and the WBGST Act, 2017 and the rules made there under as well as malpractices connected to the case.

After receiving information from any source like secret informers, Regional Economic Intelligence Committee (REIC), Data Analysis Wing (DAW) and other sources, the officers of Bureau of investigation, Unit-1 process it thoroughly and make necessary primary survey or examination before getting into the

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investigation process. For the purpose of investigation the officers are authorised to search a dealer's registered place of business and other places as well. The officers are also authorised to seize incriminating records and documents and the goods imported into the state in violation of the statutory provisions. The investigating officers are empowered to issue notice to the dealers, banks, railway, clearing agents, transporter for examination and explanation of documents.

After the completion of investigation, evaded tax is quantified and reports are sent to the Commissioner, Commercial Taxes and the respective assessing authority of the dealer. If huge evasion of tax is detected and quantified and if the circumstance so demands, complaint against the dealer is lodged before the police authorities.

The cases which this unit of Bureau deals with are usually of the following nature:

1. Concealment of purchases, sales and contractual transfer price
2. False claim of Input Tax Credit
3. False claim of tax exemption on sales
4. False claim of concessional rate of tax on sales
5. Payment of tax at lower rate

This unit of Bureau is also engaged in intercepting and detaining the vehicles carrying goods transported in violation of the statutory provisions. The officers are authorised to search the suspected vehicles, seize such goods and impose penalty as per the provisions of law.

Sl. No.	Activities of BI -I	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18*
Search and seizures							
1	No. of raids conducted	472	475	637	432	396	210
2	No. of seizures made	129	130	351	101	727	125 (13-Books, 112-Goods)
3	No. of investigation completed	163	189	225	205	113	121
4	Tax Collection (Rs. in Crore)	91.07	134.34	211.36	79.24	74.88	17.42 Crores
5	No. of FIR made	15	20	16	11	1	4

Achievement of Bureau of Investigation (Unit II):

Sl. No.	Activities of BI -II	QE 30.6.17	3QE31.03.18	FY 2017-18*
1	No. of raids conducted	87	30	117
2	No. of seizures made	1458	66	1524
3	No. of investigation completed	37	8	45
4	Tax Collection (Rs. in crore)	19.46	4.95	24.41
5	No. of FIR made			3

Five years' figures :

Sl. No.	Activities of BI -II	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18*
Search and seizures							
1	No. of raids conducted	29	345	529	476	393	117
2	No. of seizures made	29	235	311	349	262	1524
3	No. of investigation completed	36	150	324	346	272	45
4	Total Collection (Rs. in Crore)	34.89	82.49	115.05	32.30	146.73	24.41
5	No. of FIR made	–	03	05	0	3	3

N. B.: The Goods and Service Tax Act has been rolled out from 1st July, 2017 by way of subsuming the State Taxes and Central Taxes. The eWaybill which was set to be introduced mandatorily from 1st February, 2018 had been deferred and finally kicked in from 1st April, 2018. The preventive duties are being carried out from February'18, although in a very limited scale. The persons engaged in the business of goods transportation are sensitised and educated by the officers of this Unit and the officers initially refrained from making any seizure of goods and imposition of penalty. The persons carrying goods were asked to produce proper documents and the goods vehicles were allowed to move to their destinations after obtaining such documents. However, in some cases when the persons in charge of the vehicle transporting taxable goods in violation of the provisions of law were incapable to producing any documents the goods were detained and tax and penalty were demanded. Therefore, the number of seizure, raid and realisation of taxes during the GST regime are very low as compared to the VAT regime.

Achievement of Bureau of Investigation (Unit-III)

Bureau of Investigation, Unit-III is an anti evasion unit under Directorate of Commercial Taxes. After the yardstick we set for ourselves under VAT era, it was a challenge to the unit to match the same under GST regime.

At the very outset we organised various training programs related to standard operating procedure to be followed under GST regime. All the anti evasion units under this wing, namely Range Offices and Central Section attended such programme.

We commenced our anti evasion operations under GST regime by targeting transporters' godowns where seizure and prohibition to part with the goods were made. Thereafter, on the spot enquiries were carried out at different service sectors like cable TV and broadband service, private educational institutions etc. Carrying out operations in such service sector appeared to be a new domain altogether for us. On spot enquiries were also made in our traditional domain, that includes restaurants, taxpayer dealing in sanitary ware and bath fittings, kitchen appliances etc. We assisted the officials of the Siliguri at the initial stage by accompanying them in their on-the-spot operations.

Apart from this, we concentrated on another crucial angle of potential tax evasion in the form of availing inadmissible transitional credit. The transition form in the name of Tran-1 has been meticulously scrutinised and corroborated with the taxpayers' return submitted under earlier law, the taxpayers' business profile and other relevant information. On the basis of such inputs, notices have been dispatched to the taxpayers, who, prima-facie, were suspected to avail excess credit.

Almost all the operations, as described above, are at a very promising stage and a healthy collection of revenue is expected. Information is being procured continuously from our traditional information network as well as from different external agencies and from REIC. Lots of fresh operations have been contemplated which will be carried out in near future.

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Performance of B.I.- III during the financial year 2017-2018 and previous is shown in a tabular form:

Sl. No.	Activities of BI -III	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18*
1	No. of raids conducted	270	437	778	801	545	118
2	No. of seizures made	105	371	593	602	271	683
3	No. of investigation completed	219	231	591	602	259	141
7	Tax Collection (Rs. in Crore)*	65.08	193.38	204.42	26.01	16.37	19.69*
8	No. of FIR made	–	10	11		0	0

*Amounts includes collection made by Ranges & CS (Siliguri)

*** The activities of the Investigative Bureaus were put on restrictions during the transition to new legal scenario of GST resulting in their lower outputs of performance in 2017-18.**

13. CENTRAL REGISTRATION UNIT

The Central Registration Unit, a unit under the office of CCT, West Bengal started functioning from 1st. August 2011 with the aim to ensure speedy and hassle-free registration to the dealer under VAT and CST Act. From the very beginning it was a unique unit of this Directorate as no physical appearance on the part of the applicant was required here and registration was granted without going through the process of hearing. Thus from long before the introduction of the system based GST regime, this unit already used to practice the culture of speedy disposal without the requirement of any physical appearance on the part of the applicant by adopting the process of online application. Till the 30th of June, 2017, that is before the introduction of GST, the applicants for registration under the VAT and CST Acts were required to apply for registration online and then submit the hardcopy of the application along with the authenticated documents. After scrutiny of the application and the documents and obtaining security, the registrations were granted and the applicants were informed through system generated e-mails. If any communication were required, that was also done through e-mails. No physical appearance was solicited.

With effect from 15th March, 2016, 'One Day Registration' policy was implemented for all the applicants. This means, for more than one year before the 'Three Day Registration' policy has been adopted nationwide under the GST regime, this Central Registration Unit used to follow 'One Day Registration' policy, thus remaining well ahead of the national standard.

Since after the GST Act has been introduced, that is from the 1st. July, 2017, the Central Registration Unit disposes of the applications under the WBGST Act following the standard online disposal system of the GST portal. Thus, the officials of this unit were the first to use the new GST system for disposing their official duties and played a pivotal role in disposing of new applications for registration under WBGST Act. The applicants seeking GST registration are required to apply online through the common GST portal and upload the soft copies of the relevant documents. The officers have to log in to the internal portal of GST that is 'boweb.internal.gst.gov.in' using their own digital signatures and access their customized dashboard to view the list of applications pending for them to dispose. The scrutiny of the application in the light of the documents uploaded are done online in the system itself and registration is granted if the application along with the documents uploaded are found in order.

Recently, the duties of the Central Registration Unit have been expanded so that it not only has to dispose of applications for Registration along with the relevant charges but also has to share the duties of disposing of applications for Amendment and Cancellation with the Charge offices. For this purpose, whenever physical verification of taxable persons' place of business is required before approval of application for cancellation, help from the relevant Charge offices are solicited through e-mails sent to the concerned Charge Officers.

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At present, Central Registration Unit has the jurisdiction over the following Circles/Charges scattered in Beliaghata, Salt Lake, Howrah and Behala buildings.

Circles	Charges under jurisdiction of CRU
Kolkata North	All Charges
Kolkata South	All Charges
Chowringhee	All Charges
Dharmatala	All Charges
Burrabazar	All Charges
24 Parganas	All Charges except Barasat & Barrackpore
Behala	All Charges except Baruipur & Diamond Harbour
Howrah	All Charges
Bally	All Charges except Srirampur

Data for 2017-2018		
Period	ACT	TOTAL
From 01-04-2017 to 30-06-2017	No. of Registration applications granted under VAT Act at CRU	1969
	No. of Registration applications granted under CST Act at CRU	1390
	Total No. of Registration applications granted under VAT & CST Act at CRU	3359
From 01-07-2017 to 31-03-2018	Total number of dealers migrated from WBVAT regime to WBGST regime in West Bengal	2.67 lakh
From 01-07-2017 to 31-03-2018	Total number of dealers registered under GST Act all over West Bengal	6.50 lakh

14. CENTRAL AUDIT UNIT

In order to strengthen the audit of accounts referred to section 43 of the WBVAT Act, 2003, Central Audit Unit (CAU) was formed with effect from 01.06.2010. The CAU has started functioning from 01.07.2010 with its two wings; one at Sales Tax Building, Beliaghata and the other at Salt Lake Building. Currently the Audit wing at Beliaghata is functioning only while its counterpart at Salt Lake has now been discontinued.

Audit in the context of section 43 of the VAT Act relates not only to the examination of the accounts, registers and documents maintained or kept by the dealer to verify whether the books of accounts maintained give true state of affairs of business but also to the examination of the correctness of returns furnished and the admissibility of various claims for the relevant period and most significantly it also specifically involves quantification of tax, interest or late fee payable by the dealer as well as to unearth any evasion of tax.

It is to be noted here that necessary amendments in the statutory provisions were made - to enable the audit report to be treated as deemed assessment order after expiry of stipulated period - just to stop the repetition of work as envisaged and stressed upon by the Hon'ble Finance Minister, Govt. of West Bengal, while delivering his budget speech for the financial year 2012-13. In chapter 3.11 of the heading of 'Fundamental Reforms of the Tax Administration as enumerated in 'Annual Financial Statement for the Financial Year 2012-13', he commented : "I now propose to take the reform further to the effect that where the audit report is not accepted by the dealer, no further assessment will be initiated. The audit report, on

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expiry of the prescribed time, shall automatically become a notice of demand. The proposed amendment will reduce the time for dealers by at least 12 months." And accordingly subsection (5A) of section 43 was inserted thereafter with effect from 01/04/2012 which inter alia reads -"Notwithstanding anything contained in sub-section (5), where the dealer fails to pay the tax, interest, or late fee as stated in the computation sheet attached to the report, in respect of any selection made under sub-section (1) on or after the 1st day of April, 2012, drawn under sub-section (3) ,within one month of receipt of such report and the computation sheet, such report shall, on expiry of one month , be deemed to be an order of assessment under sub-section (1) of section 46 and the computation sheet attached to the report shall be deemed to be a notice of demand upon such assessment and such amount shall be payable within fifteen days thereafter "

The Central Audit Unit will have the following responsibilities:

- I. Develops a dynamic Risk Analysis module on the basis of which the dealers are to be selected for audit.
- II. Help the Commissioner in the selection procedure of the dealers for audit.
- III. Improve the existing Audit Manual wherever it is felt necessary,
- IV. Impart training to audit officers of Central Audit Unit and audit officers of different Charge and Circle.
- V. Conduct audit of dealers assign to it by the Commissioner of Commercial Taxes, W.B.
- VI. Planning and monitoring of audit work,
- VII. E-governance in audit system,
- VIII. Developing an MIS for audit reporting,
- IX. To facilitate the production of books of accounts as well as the examination of records, the audit proceedings of the dealer under Corporate Divisions are being conducted now at dealer's "place of business" in terms of provisions under section 66 of the said Act read with rule 94(2)(b) of WBVAT Rules, 2005 for the purpose of audit u/s.43 of the said Act.
- X. To conduct Field Audit at dealer's place of business which in turn helps to identify the admissibility or inadmissibility of various claim made by the dealer.
- XI. Any other work connected with audit under the WBVAT Act, 2003 as may be assigned by the Commissioner of Commercial taxes, West Bengal.

Officers posted in the Central Audit Unit shall have jurisdiction over the whole of the State of West Bengal exercising the power of that of officers posted in Central Section in terms of notification issued for this purpose.

The Officers of CAU conducted Audit u/s. 43 are as follows:

Audit period	Numbers of Audit Officers	Total numbers of dealers against whom audit was conducted/to be conducted	Total numbers of dealers against whom audit has been completed.
2009-10	20	491	491
2010-11	20	654	654
2011-12	17	467	467
2012-13	16	537	537
2013-14	20	580	580
2014-15	25	625	625
2015-16	05	146	Under process. To be completed within 08.08.2018.

ACTOs have also been provided to the CAU for making verification of transactions of purchase and sale and checking other relevant documents and also assist the audit officers of the unit in their day-to-day work as and when required.

The unit in the course of audit has given emphasis on cross-verification of purchase, sale, CTP, stock transfer, mode of movement of goods, payments done as well as to unearth and quantify evaded tax, if any.etc. to ascertain the admissibility of claim of ITC and other claims made by the Auditee in the period under audit. These exercises of verification of different transactions have yielded excellent result for revenue. Audit officers are also sending draft audit report in respect of findings made upon audit to the Auditee before drawing final audit report. As a result in most of the cases the Auditees are depositing the admitted due tax before due time.

15. INTERSTATE VERIFICATION CELL (H.Q.)

The Interstate verification Cell started functioning on and from 1st October, 2004 with an object, initially, to verify the genuineness of claims of tax reduction/exemption against declaration forms connected with interstate transaction. Since then, the Cell has been receiving considerable number of requisitions for verification of such claims from different Assessing Authorities and Appellate Authorities of this Directorate including Large Tax Payers' Unit (LTU) as well as BOI-I, BOI - II, BOI-III, IIU.

The Cell has also been receiving requisitions from different States and Union Territories of India for verification of authenticity of claims of tax reduction/exemption resulted from purported transactions effected from respective States and Union Territories with the dealers in West Bengal against various declaration forms like "C", "F", "H", "E1", and "E2" etc. It is worth mentioning that many false transactions are being detected in regular course resulting in disallowance of false claims connected with interstate transactions.

Presently, the issue and utilisation of the declaration forms under the CST Act are supposed to be getting cross-verified through internet through TINXSYS; but expected progress cannot be achieved due to delay in feeding the relevant data by the States concerned.

In course of time, however, to adapt with the need of situation this Cell has extended its verification activities in some selected fields of interstate transactions too, including verification of authenticity of tax deposits under the Government Account. Those are:

- (a) Verification of cases referred by different border Check Posts and Charge Offices as regards to existence of unscrupulous dealers and purported claim of tax/penalty deposits made by such dealers.
- (b) Supervision and monitoring of tax collection on readymade garments sold in bulk by unregistered dealer at Howrah Hat and Metiabruz Hat has stopped after the commencement of GST Act, 2017.

Its performance in its different field of activities during the year 2017-18 is placed below.

Performance during the year - 2017-18

SL. No.	Nature of work	Performance during the year	Out come during the period
(a)	Verification of transactions Referred by Charge Office, CD & CS	Verification in respect of 18(eighteen) Cases completed	No report of fake transactions was received.
(b)	Verification of transactions referred by difference States & Union Territories	Verification in respect of 240(two hundred forty) Cases completed.	No fake transaction was detected.

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(c)	Verification of cases referred by border Check posts	Bank Challans were verified and referred to Border Check Posts/Range Offices	No case of false deposit.
(d)	Monitoring of tax collection on readymade garments from Howrah Hat and Metiabruz Hat	323 Challan Books (each of 100 Challans) were issued for the period from 01.04.2017 to 30.06.2017.	Tax to the tune of Rs. 804.59 lacs collected for the period from 01.04.17 to 30.06.2017.
(e)	Other works related to Interstate transactions	23	23

16. INDUSTRIAL PROMOTION ASSISTANCE CELL

The IPA Cell in the Commercial Tax Directorate came into being when the Government decided to wind up the Policy Planning Unit of the Finance Department which used to operate out from the Headquarters of the CTD at Beliaghata.

The erstwhile PPU was disbanded by the Government Vide Notification No. 394FT/01/1E-31/II st(pt) Dated 13/03/2015 and all its assigned roles and functions were entrusted with the new IPA Cell which commenced operations on and from the date the PPU ceased to exist.

The creation of IPA Cell has the approval & sanction of the Government Vide Notification No. 1324FT Dated 31/07/2015.

Presently the IPA Cell functions as an integral unit under the Office of the Commissioner, Commercial Taxes, West Bengal and is the nodal authority for processing of all Incentives & Industrial Promotion Assistance Schemes of the Government.

Appointment of Competent Authority

The Government appoints & authorizes Officers of the CTD to function as competent Officers of the Finance Department for administration of the various Incentives Schemes.

Presently, Shri Sajal Barui, Special Commissioner, Commercial Taxes and Shri Prabal De, Additional Commissioner, Commercial Taxes have been appointed as Ex-officio Special Secretary & Joint Secretary & D.D.O. respectively, for discharging of all the statutory duties involving approval of the applications filed under the WBIPA Scheme, 2010 and verifications of the applications filed under the WBIS Schemes launched by the Government in various years.

The Joint Secretary designate also acts as a DDO for disbursement of funds to the eligible MSME/ Small Scale manufacturing units who have filed Applications under WBIPA, 2010.

The work force at IPA Cell as on date is as follows:-

Special Secretary: 1

Joint Secretary & D.D.O: 1

Senior Joint Commissioner: 1

Deputy Commissioner: 1

Assistant Commissioner: 1

State Tax Officer (STO): 2

Lower Division Clerk: 1

Work Area of IPA Cell:

The IPA Cell processes all Applications for Industrial Incentives filed under the WBIPA, 2010, & WBIS / WBSSIS 2000, 2004, 2008, 2013 Schemes of the Finance and Commerce & Industry Departments. Applications for Tourism Incentives under the Schemes of the Tourism Department are also processed.

Validity of the application & veracity of the data furnished in the Incentive applications are checked & verified through due diligence field-level on the spot physical verification initiated by the Cell.

The IPA Cell regularly interacts with the Assessing Officers during the process of cross-verifying data and preparation of Compliance Reports. The Cell also continuously liaisons with the WBIDC, DIC, Tourism, C & I & Finance Department for expeditious disposal of Applications filed by the Industry as well as for procurement for fund for incentive disbursement.

The IPA Cell prepares the draft of the Suitability Certificates issued by the CCT/ WB.

The IPA Cell also functions as the Drawing & Disbursal Authority of IPA Funds on behalf of the Finance Department. Act wise apportionment of Incentive funds by way of refund of a certain proportion of quarterly / annual tax paid is also within the purview of IPA Cell.

The IPA Cell also prepares MIS Reports as & when required by the Government for Policy Planning. Under the GST System, it is felt that the IPA Cell would have a more decisive role to play as all Industrial Incentives/Refunds have to be finalised State Budgetary Resources.

ROLE OF IPA CELL WITH RESPECT TO THE VARIOUS INCENTIVE SCHEMES

NAME OF THE INCENTIVE/ASSISTANCE SCHEMES	INCENTIVE SANCTIONING DEPARTMENT OF GOWB	ROLE OF IPA CELL	ASSIGNED AUTHORITY
WBIPA 2010	FINANCE DEPT.	VERIFICATION APPROVAL, SANCTIONING & ALLOTMENT	C.T.O, SR. JCCT, ADDL.CCT/J.S., SPL. CCT/S.S.
WBIS 2000	COMMERCE & INDUSTRY DEPT.	VALIDATION CHECKS, APPROVAL	JOINT SECRETARY, SPECIAL SECRETARY
WBIS 2004		DO	DO
WBIS 2008		DO	DO
WBIS/ WBISS 2013		DO	DO
WBIS 2008 (TOURISM)	TOURISM DEPT.	DO	DO

DISBURSEMENT UNDER WBIPA 2010 FOR SSI, MSME MANUFACTURING UNITS

FINANCIAL YEAR	NO. OF CASES (APPLICANT ELIGIBLE DEALERS)	AMOUNT DUSBURSED (RS.)
2017-18	508	Rs. 37.14 Crore
2016-17	789	Rs. 39.99 Crore
2015-16	2466	Rs. 91.19 Crore
2014-15	1685	Rs. 59.99 Crore
2013-14	1745	Rs. 49.99 Crore
TOTAL	7193	Rs. 278.30 Crore

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NOTE:-

- a) Incentives disbursement to manufacturers of bituminous paints could not be made due to their ineligibility under the WBIPA 2010 Scheme consequent to the Supreme Court judgement.

DISBURSEMENT UNDER THE WBIS, WBSSIS (MEGA-MANUFACTURING PROJECTS & TOURISM SCHEME OF 2000, 2004, 2008, 2013 and WBIS 2008 (only for Tourism Industry)).

FINANCIAL YEAR	AMOUNT DISBURSED (Rs. In Crores)
2017-18	Rs. 110.00 Crore
2016-17	Rs. 250.05 Crore
2015-16	Rs. 222.61 Crore
2014-15	Rs. 472.58 Crore
2013-14	Rs. 0.22 Crore
Total	Rs. 1055.46 Crore

The IPA Cell also replies to various queries of C & I Department referred to the Directorate on matters of production and nature of manufacture commodity produce as specified in the Registration Certificate & Eligibility Certificate issued by DI and C&I, quantum of VAT payments, eligibility & computation of ITC, allowance etc.

The IPA Cell functions as a single-window help desk to all the prospective applicants & beneficiaries of the Government's Industrial & Tourism incentive Schemes and plays an important role in the implementation of the Government's policy towards ease of doing business in West Bengal.

17. INTERNAL AUDIT WING

Internal Audit Wing of the Directorate of Commercial Taxes is a permanent in-house mechanism for analysing and scrutinising the assessments of WBVAT/ Sales Tax cases and detecting irregularities, if any and informing the authority for necessary action.

Another duty of the Internal Audit Wing is to take follow up action on the observations made by the office of the Accountant General of West Bengal and to help the charges/circles/check posts to furnish proper reply to the IR Paras, Draft Paras and CAG Paras as the case may be. The officers of the Internal Audit Wing also take active part in the bilateral meetings held between the Directorate and the office of the Accountant General (E&RSA).

In the year 2017-18, four bilateral meetings were held in the months of December 2017, January 2018 and March 2018 (two meetings), between the officers of different charges of the Directorate and office of the Deputy Accountant General (RSA/WB) for settlement of long pending IR Paras, on the strength of replies received from charges and through detailed discussions, based on law points as per statute. The Internal Audit Wing arranged the bilateral meetings and took active part in coordinating them.

The outcomes of the meetings were as follows:

Month	Paras Settled
Dec 2017	15
Jan 2018	98
Mar 2018	53
Mar 2018 (Final)	48
Total	214

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During the year 2017-18, clarification of some other paras were collected from the respective charges/offices and submitted to the office of the Accountant General by the Internal Audit Wing. As a result, a total of 225 paras were dropped during 2017-18, whose money value is Rs 218.47 Cr (As per records of AG).

The status of different paras raised and settled during the year 2017-18, in comparison with the previous year are stated below :

	Outstanding up to March 2016	Outstanding up to March 2017	Paras Raised during 2016-17	Paras raised during 2017-18	Paras dropped during 2016-17	Paras dropped during 2017-18	Out standing up to March 2017	Out Standing up to March 2018
IR	255	258	43	43	40	21	258	280
PARAS	2274	2165	646	606	755	225	2165	2546

Internal Audit Wing also performs the job for preparing the statement of replies for Public Accounts Committee's meeting for presenting the same before the State Assembly.

18. CERTIFICATE ORGANISATION

Certificate Organisation, Salt Lake has jurisdiction over three districts namely Kolkata, 24 parganas North & South. There are 12(twelve) sanctioned Courts of which only 6 (Six) have been now functioning. The Courts are presided over by TRO/CO. TRO/CO are assisted in the recovery process by Nazirs and process servers. At present there are no Nazirs and no Process Server to assist the Court in the recovery process.

On receipt of certificate cases from Requiring Officers of the respective charges, proceedings are initiated by issuing notices to the certificate debtors. The general modes of Recovery are usually bank attachments, attachment of immovable and movable properties, body-warrant etc. Recovery Proceedings continues till the certificate demand is settled.

Since the financial year 2014-15 a massive effort had been put in to introduce e-governance at certificate organisation, Salt Lake for better administration and keeping all records in digitized form. The entire recovery proceedings under VAT Act have been brought into Tax Recovery Module developed by NIC. The TROs have been performing through TRO Module developed by NIC.

Performance of the Certificate Organisation according to TRO-Module developed by NIC.

PENDING AT THE BEGINING OF THE PERIOD	FILES ALLOTTED DURING THE PERIOD	TOTAL ALLOTTED	FINAL ORDER PASSED	PENDING AT THE END OF THE PERIOD	ACTION TAKEN DURING THE PERIOD		AMOUNT REALISED IN THE PERIOD (Lakhs)
					NUMBER OF CASES	NUMBER OF ACTION	
9150	560	9710	129	9581	2398	6208	728.54 lakhs (Under VAT ACT) & 300.69 lakhs (UNDER 1941 ACT)
							TOTAL = 1029.23 LAKHS

Directorate of Commercial Taxes

ACTION TAKEN DURING THE PERIOD						
VATCP GENERATION			ORDER SHEET GENERATION			
VATCP-1	VATCP - 10	TOTAL	PENDING	INTERIM	FINAL	TOTAL
1136	1152	2288	512	3276	129	3917

19. COLLECTION CELL (Challan/Payment Verification Wing)

Collection Cell collects monthly collection figure comprising SGST, West Bengal Sales Taxes, Central Sales Taxes, Profession Taxes, Primary Education Cess & Rural Employment Cess on coal, Cess on Petrol-Diesel and Value Added Taxes, Entry Taxes, Entertainment Taxes, Betting Taxes, Luxury Taxes, etc. from the Directorate of Treasuries. Collection Cell also receives IGST Collection figures from ISD which is apportioned on account of IGST settlement towards West Bengal for the respective month. The monthly statement of Collection figure is sent to the Additional Chief Secretary, Finance Revenue Department, Govt. of West Bengal, Nabanna and also to the other Government Officials in prescribed pro-forma.

Collection Cell also preserves and maintains old bank scrolls in respect of tax paid by the dealer in the bank which helps assessing authorities in determining actual payment of tax made by any dealer on assessment & refund purpose.

Collection Cell also supplies collection data as and when required for administrative purpose.

20. HUMAN RESOURCE DEVELOPMENT CELL

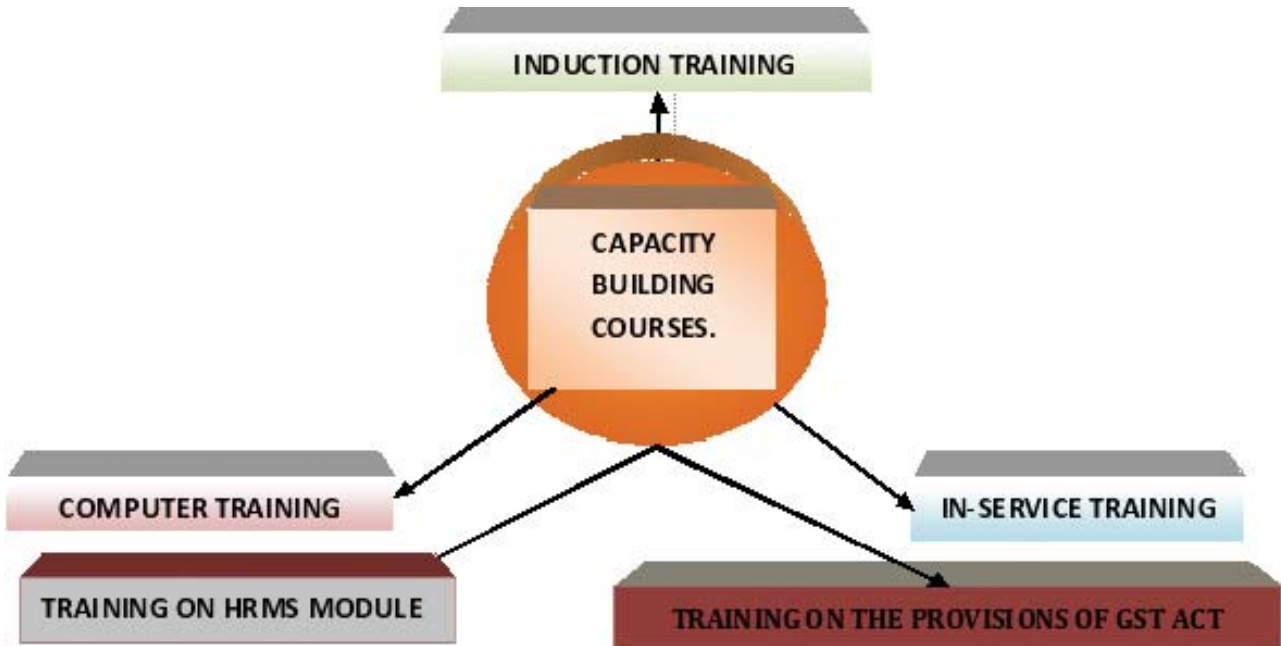
The Human Resource Development Cell of this Directorate has been successfully carrying on various Training Programmes for all the employees up to the grass root level. The thrust of the training programme is generally placed on the Induction Level Training of CTOs and ACTOs for overall qualitative improvement of work of this organization. Side by side, the Cell also carries on various In-service Training Programme of employees down to the level of Lower Division Clerks like Skill Development Training Courses, Training on RTI Act, Workshop on Service Book, Basic Computer Training, Computer Training on Tally etc. throughout the year. Each training Programme includes extensive discussions on statutes and includes Workshops, Case Studies, Group Discussions and Interactive Sessions. In certain cases, great emphasis is laid on communication skill, Management Training programme like Group Problem Solving, Team Building etc.

In order to achieve the benchmark in good governance and keeping with the demand of e-services, the Cell has conducted several Computer Training Programme for all Cadres of this Directorate.

We have at present a very rich pool of Trained Faculties who are also the Resource Personnel of DoPT, Govt. of India.

At present, the Cell is administered by 01(one) Special Commissioner, 01(one) Sr. JCST, 01(one) JCST, 01(one) DCST, 02 (two) ACST, 05(Five) STOs and one Gr. D staff.

The performance of the HRD Cell for the year 2017-18 may be summed up as under:



INDUCTION TRAINING IN THE FINANCIAL YEAR 2017-18

1	INDUCTION TRAINING FOR STOs	48	95 HRS
2	INDUCTION TRAINING FOR ACSTs	85	220 HRS
TOTAL		133	

**TRAINING CONDUCTED BY HRD CELL, DIRECTORATE OF COMMERCIAL TAXES, WB
FROM APRIL 2017 TO MARCH 2018
IN-HOUSE TRAINING**

Directorate of Commercial Taxes

STAKE HOLDERS			
SI No.	TYPE OF STAKE HOLDERS	Number of participants	
1.	Practitioners	90	
2.	Business Representatives	180	
3.	Help-Desk Personnel	210	
4.	Training Programme for the Officials of West Bengal State Co-operative Bank on GST	120	
5.	Training Programme on GST for DDOs & FA	9280	
Sl. No.	Name of the Participants	No. of Participants Trained	Venue
1.	GSTN Training of officials of Directorate of Commercial Taxes all over West Bengal	2900	All over West Bengal
2.	Training on Service Tax of officials of Directorate of Commercial Taxes	105	Beliaghata
3.	Training Programme on HRMS (Admin level, DDOs & Operators)	260	Beliaghata and District Level
4.	Training Programme on HRMS (User Level)	4000	Beliaghata and District Level
5.	Refreshers Course on GST & GSTN for Clerical Staff	700	Beliaghata and District Level
6.	Refreshers Course on GST & GSTN for ACTOs	600	Beliaghata and District Level
7.	Training on Refund Procedure	1000	Beliaghata and District Level
6.	Training Programme of Superintendent Doctors of ESI Hospital	60	
7.	GST Training Programme of Central Govt. Audit & Accounts officials (Jointly with NACEN)	30	
8.	GST Training Programme of Dept. of Post & Telegraph (Jointly with NACEN)	80	
9.	Hands on Training Programme on GST for MSME	60	
10.	Hands on Training Programme on GST for Scientists of RCC	16	
11.	Other (if any)		
(A)	MASTER TRAINER DEVELOPMENT FOR DDO'S TRAINING	70	
(B)	MASTER TRAININER DEVELOPMENT ON AMENDMENTS OF GST ACT FOR OUTREACH PROGRAMME	210	

Sl No.	TYPE OF STAKE HOLDERS	Number of participants
12.	Training Programme on GST for Panchhayati Raj Institutions (15 Districts at Sub-Division Level)	3500
13.	Training Programme on GST for Urban Local Bodies. (Ilgus Bhavan, Salt Lake, Kolkata)	600
14.	Capacity Building Programme for FOCIN (Six Districts of North Bengal)	180
	Training on e-Waybill (Members and Advocates of Bar Associations, Transporters and Chambers of Commerce all over West Bengal)	2300
	Training on GST for PRIs & ULBs (Officials of respective PRIs & ULBs from the district of Nadia and Coochbehar)	1300
	Hands on Training on Business Process (Members of FOCIN, Siliguri)	50

Total no. of participants is trained on GST & GSTN Hands-on Training & others during the session 2017-18 = 26551

Total no. of participants trained in Induction Level Training during the session 2017-18 = 133

The year 2017-18 has been a very hectic & fruitful year for HRD Cell. Apart from conducting & organising the said Training Course, the Cell has also co-ordinated many programmes with Infrastructural & Faculty support from its Pool.

In the coming years our vision is to organize more number of need-based In-Service, Skill Development and Computer Training Courses down to the grass root level in addition to the regular Induction Level Training courses of STOs and ACSTs. More session on Management and Behavioural Topics, Adoption and implementation of newer techniques of like Case Study, Group Discussion, Workshop and Interactive Sessions etc. are in our agenda.

We strive for being a "Centre of Excellence" in the field of Training in future with the vision of 'Training for All' for the employees of the Directorate.

21. SALES TAX DEDUCTED AT SOURCE (S.T.D.S.) CELL

The provisions of both STDS & TCS have been made inoperative since 01.07.2017 with the introduction of the GST Act. Though both the CGST Act, 2017 and the WBGST Act, 2017 have provisions of deduction of TDS (Tax Deducted at Source) under Sections 51 of the said Acts read with Section 20 of the IGST Act, 2017, but such provisions of TDS under GST have been kept in abeyance since the introduction of GST.

In this matter, a Trade Circular No. 05/2017 had been issued by the Commissioner, Commercial Taxes, West Bengal on 29.06.2017.

However, the provisions of the WB VAT Act, 2003 for discharging all the statutory liabilities by the contractees, like payment of deducted STDS/TCS, filing of online Scrolls in Form-19A, generation and issue of TDS/TCS Certificate in Form-18A against such deductions of STDS/TCS made up to 30th of June 2017 are still in operation.

Directorate of Commercial Taxes

Thus, in light of the statutory provisions and the Trade Circular issued, STDS Cell is entrusted with monitoring the following tasks:-

- (a) Till 30.06.2017, monitoring the Sales Tax deducted at source (STDS) which is to be deducted by both Government and Non-Government Contractees, from payment made to the works contractors for execution of works contract within West Bengal, and, Tax Collection at Source (TCS) which is to be deducted by Government and Local bodies from payment made to Suppliers for supply of taxable goods in West Bengal.
- (b) Since 01.07.2017, ensuring all the statutory liabilities like payment of deducted STDS/TCS, filing of online Scrolls in Form-19A, generation and issue of TDS/TCS Certificate in Form-18A are discharged by the enrolled contractees in accordance with the provisions of the WBVAT Act, 2003.

TASKS & IMPLEMENTATIONS:

For effective monitoring of the deduction of STDS & TCS till 30.06.2017, the following steps were implemented :-

- i). An enrolled Contractee/Purchaser was required to deduct and deposit STDS/TCS every month @ 3% from payment made to registered Contractors or Suppliers who furnish Return Filing Certificate and @5% from others. For such purpose, he had to upload a Scroll of deduction & payment details in Form-19A every month & issue system generated Certificates of Deduction in Form 18A to each contractor/supplier.
- ii). The entire procedural system of STDS/TCS i.e., enrolment, generation of user id/password, revival of forgotten User Id & Password, depositing STDS/TCS, uploading Form 19A and generation of Form 18A was made available to the Contractees through the user friendly interfaces of the e-services provided under designated link e-STDS/e-TCS & e-payment as available in <http://wbcomtax.nic.in>.
- iii). Simultaneously, the Contractors /Suppliers could also avail the resultant facility of such STDS/ TCS e-services by being able to view the deduction details online in their DEALER'S PROFILE.
- iv). For the Officials of the Directorate, the details of the contractors/suppliers as uploaded by the Contractee/Purchaser in Form-19A and the payment made by him have been made available real time in IMPACT. As a result, the CTP declared or the STDS claimed by a Dealer in his Return in a specified period can be compared with the actual figures. This has come out as a very useful tool for Audit, Assessment & Investigation proceedings. Moreover, the details of unregistered Contractors/Suppliers are also available in IMPACT which helps in ascertaining the dealers who were liable for registration but did not come under tax-network.
- v). STDS/TCS deduction has been integrated with Integrated Financial Management System (IFMS) through which, the STDS/TCS deduction data as entered in TR-12A by the DDOs of various State Govt. Offices got transferred from IFMS and auto-uploaded as Form 19A for each month. This has resulted in substantial augmentation of Revenue as well as affirmative data management of STDS Cell.
- vi). STDS/TCS other than those transferred through IFMS, has to be mandatorily made through GRIPS. This GRIPS data entered by a Contractee in his Form 19A got auto-validated from the GRIPS portal only after which he was allowed to generate Form 18A. This has negated the possibility of availing undue credit of STDS by any dealer based on erroneous data uploaded in Form 19A.

- vii). Also, as per provisions of the said Act, a Contractee can revise his Form 19A for a particular month only within 40 days from the end of such month. A new application has been developed where-from, an online grant for uploading of Form 19A for a particular month is given to Contractees who need to upload Revised Form 19A even after expiry of such 40 days, after approval from the Authority.

According to the Trade Circular No. 05/2017 issued by the Commissioner, Commercial Taxes, West Bengal all the statutory liabilities relating to deduction of STDS/TCS made till 30.06.2017 has to be discharged by the enrolled contractees in accordance with the provisions of the WB VAT Act, 2003.

Hence, the officials of STDS Cell are entrusted with the following tasks relating to STDS/TCS since 01.07.2017:-

- i). Monitoring that the deductions liable to be made by the enrolled contractees within 30.06.2017 have been done as per applicable rates and such amounts have been duly deposited in the Government exchequer.
- ii). Ensuring that such contractees upload all their pending Form-19As and issue Form-18 As accordingly so that the deductees are not denied of their legitimate credits of deductions made within 30.06.2017.
- iii). For such, giving online grants to Contractees for a particular month who need to upload Revised Form 19A even after expiry of the scheduled 40 days, after approval from the Authority.
- iv). Collection of Late Fees as applicable for delayed uploading of Form-19As and Interest for delayed payment of the deducted amounts.

PERFORMANCE OF STDS CELL IN F.Y. 2017-2018

I. COLLECTION OF STDS/TCS:

Since the provisions of STDS and TCS have become inoperative on and from 01/07/2017 with the introduction of GST, collection STDS was made for the months of April, May and June only in the F.Y. 2017-18. However, in terms of persuasion of contractees who had deducted STDS/TCS well within 30.06.2017 but defaulted in depositing such deposited amount, certain amounts of STDS/TCS have also been deposited after 30.06.2017 till 31.03.2018. The officials of STDS Cell have toiled hard to increase the compliance in this matter.

As a result, collection in terms of STDS/TCS deposited in Govt. Exchequer for the **period 2017-2018** has resulted in a **substantial growth of 8.11%** [Rs. 594.18 Crores in F.Y. 2017-2018 (for the months April to June, 2017)] compared to **Rs. 549.59 Crores in F.Y. 2016-2017** [for the corresponding months of 2016].

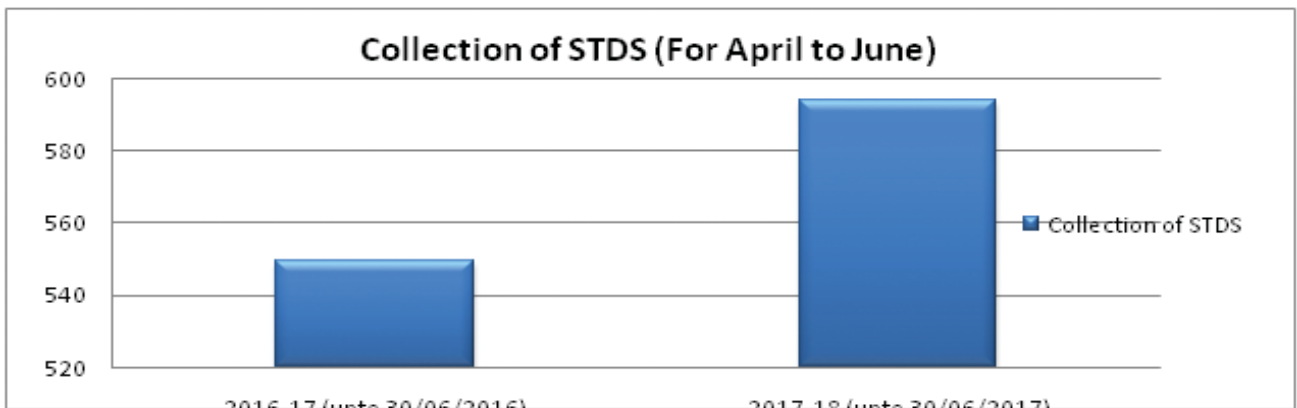
The compliance level of WB Govt. Contractees in terms of collection of revenue through IFMS has been increased to **Rs. 33.37 Crores in F.Y. 2017-2018 (for the months April to June, 2017)** compared to **Rs. 18.66 Crores in F.Y. 2016-17 (for the corresponding months of 2016)**.

The defaulters in depositing STDS/TCS and/or uploading Form-19A have also been relentlessly pursued. As a result, **Late Fees as applicable for delayed uploading of Form-19As and Interest for delayed payment of the deducted amounts have been collected to an extent of Rs. 16.17 lakhs.**

Directorate of Commercial Taxes

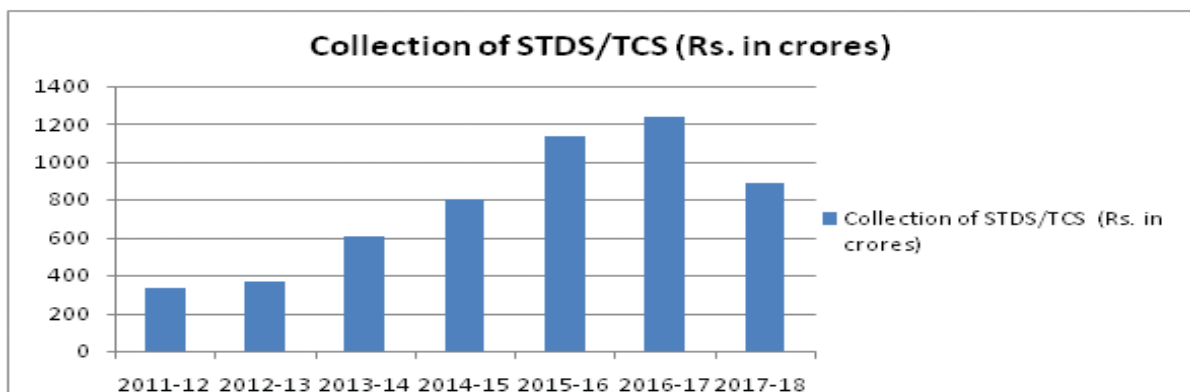
Analysis of total collection of STDS/TCS during the year 2017-18 is as follows:

Collection of STDS/TCS: From 01/04/2017 to 30/06/2017	Rs. 594.18 Crores
Collection of STDS/TCS: *From 01/07/2017 to 31/03/2018	Rs. 293.70 Crores *(realisation of short/non- payment of deductions made earlier)
Collection of Late Fee & Interest:	Rs. 16.17 lakhs
Total Collection for 2017-2018	Rs. 887.88 Crores *(without Late Fee and Interest)



COMPARATIVE ANALYSIS OF YEAR-WISE TOTAL COLLECTION OF STDS

Year	Amount (in Crores)
2011-12	335.54
2012-13	367.74
2013-14	608.99
2014-15	801.24
2015-16	1138.86
2016-17	1235.58
2017-18	887.88



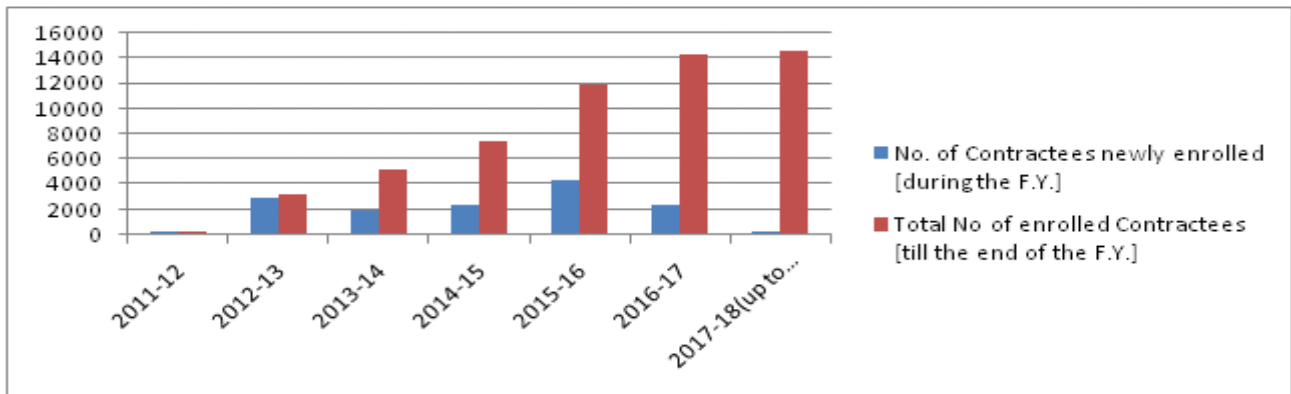
II. ENROLMENT:

Since the provisions of STDS and TCS have become inoperative on and from 01/07/2017 with the introduction of GST, new enrolment of contractees has occurred for the months of April, May and June only in the F.Y. 2017-18.

Number of enrolled Contractees for the period 2017-2018 is 272 (up to 30/06/2017).

COMPARATIVE ANALYSIS OF YEAR-WISE ENROLMENTS UNDER STDS/TCS

Period	No. of Contractees newly enrolled [during the F.Y.]	Total No of enrolled Contractees [till the end of the F.Y.]
2011-12	260	260 [till 31.03.2012]
2012-13	2973	3233 [till 31.03.2013]
2013-14	1913	5146 [till 31.03.2014]
2014-15	2328	7474 [till 31.03.2015]
2015- 16	4397	11871 [till 31.03.2016]
2016-17	2389	14260 [till 31.03.2017]
2017-18	272 [till 30.06.2017]	14532 [till 30.06.2017]



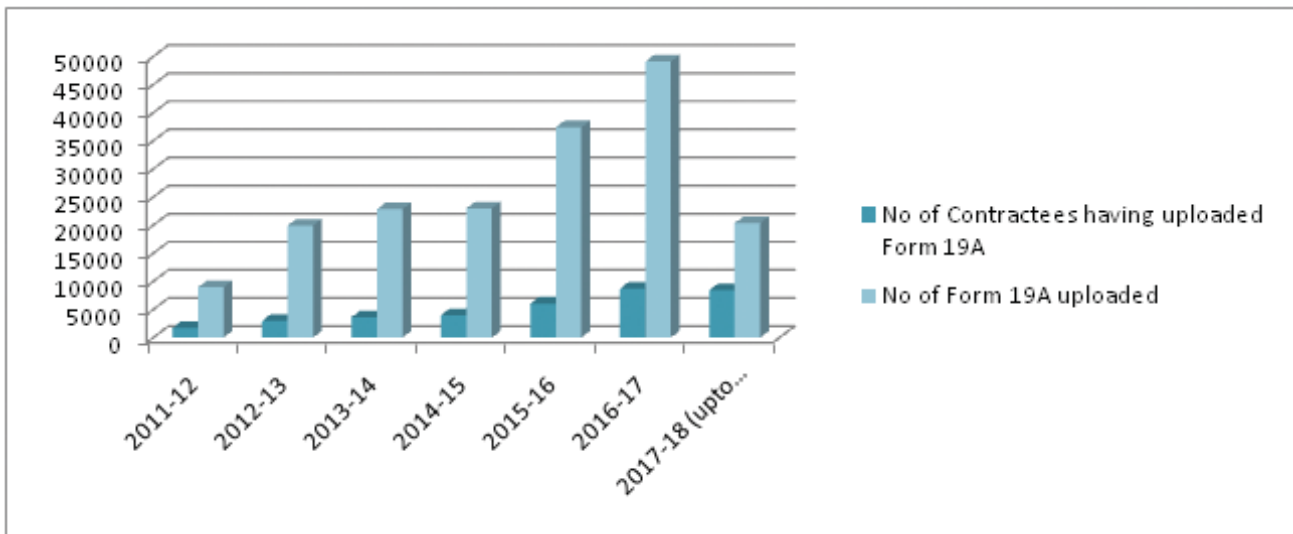
III. UPLOADING OF FORM-19As:

Compliance in terms of the **number of Form 19As uploaded for the period 2017-2018 is 20374 in F.Y. 2017-2018 (up to 30/06/2017).**

COMPARATIVE ANALYSIS OF YEAR-WISE UPLOADING OF FORM-19As

Period	No of Contractees having uploaded Form 19A	No of Form 19A uploaded
2011-12	1734	8952
2012-13	2955	19921
2013-14	3623	22840
2014-15	3982	23000
2015- 16	6067	37427
2016-17	8677	49096
2017-18	8424 (up to 30/06/2017)	20374 (up to 30/06/2017)

Directorate of Commercial Taxes



22. LAW SECTION

This Important Wing of the Tax Directorate is responsible for monitoring disputes between the aggrieved parties and the State of West Bengal at different legal forums, like the West Bengal Commercial Taxes Appellate and Revision Board, the West Bengal Taxation Tribunal, the West Bengal State Administrative Tribunal, Central Sales Tax Appellate Authority, the Kolkata High Court, the Supreme Court of India and other Civil and Criminal Courts. Law Section maintains liaison with the Legal Remembrance's Office, Advocate General's & G.P.'s Office of the State Govt. and the State Lawyers, defending the State of West Bengal in all the Courts.

The Law Section provides the Revenue Representatives, Departmental Representatives & State Representatives with the Appellate and Assessment records for effective representation before the Fast Track Revisional Authority, West Bengal Commercial Taxes Appellate and Revision Board & the West Bengal Taxation Tribunal respectively. At the same time it also arranges for transmission of the orders of the Board & Tribunal to the concerned departmental authorities. When a judgement and order of the Board or Tribunal is found to be erroneous or not acceptable by the department, the Law Section helps in filing review petitions on the matter before the higher legal forums.

It arranges for engagement of senior lawyers of Kolkata High Court to defend intricate cases in the West Bengal Taxation Tribunal as and when proposed by State Representatives at the West Bengal Taxation Tribunal. Complex cases having a significant bearing on State Revenue & important ramifications on the principles underlying the legislations are closely monitored by Law Section & technical inputs provided, to fortify the State's stand & views. The Law Section also provides assistance in completion of legal documentation formalities in the cases referred to the Kolkata High Court, before the Hon'ble Single Bench or the Division Bench. It arranges for engagement of Lawyers through the Office of the Legal Remembrance and arranges conferences & interactions between the State Counsels and the quasi-judiciary authorities concerned on legal issues. The Law Section also facilitates appointments & interactive meetings with the Advocates-on records at the High Court & Supreme Court & also maintains close liaison with the Advocate General's Office.

The Law Section also regulates & monitors the cases related to the Service Matters in the West Bengal Administrative Tribunal. It performs the duty of engagement of lawyers and day-to-day monitoring of the cases in respect of disputes relating to the Service Matter of the employees of this Directorate. The Law Section prepares Statement of Facts, Rejoinders, Compliance Reports & Para-wise Replies to Petitions filed in the Tribunal & assists the State Advocate to draft Affidavits-in-Reply. It performs liaison work with

the Finance Department, State Vigilance and other statutory authorities in this service matter & collects technical data from various sub-offices of our Directorate to fortify the Government's stand in cases before the Administrative Tribunal.

It has to also monitor CST Act related cases pending before the Central Sales Tax Appellate Authority, New Delhi. It also monitors cases filed before NCLT and NCLAT where this Directorate is a Respondent. Law Section also monitors cases in the matter of Entry Tax in the High Court & Apex Court where numerous cases have been filed challenging the constitutional validity of Entry Tax Legislation in West Bengal.

STATUS OF HIGH COURT CASES

(As on 31.03.2018)

Opening Balance	1139
New cases	289
Total Disposed	231
In favour Revenue	231
Pending/Closing balance	1197
Percentage of cases disposed in favour of the	100%

STATUS OF WEST BENGAL TAXATION TRIBUNAL CASES

(As on 31.03.2018)

Opening Balance	7300
New cases	1781
Disposed	751
Pending/closing balance	9823

The Law Section also provides back-up support & access to government records to our advocate-on-record at the Supreme Court of India and there is regular despatch & receipt of case-related documents. Supreme Court cases are closely monitored by the officers of Law Section & at times Officers of Law Section are deputed to New Delhi to assist the State's Standing Counsel in contesting the case before the Apex Court.

Law Section also monitors the cases filed before different lower courts like the City Civil Courts and District Civil Courts involving the Tax Directorate.

Law Section also helps in ascertaining whether appeal, revision/reference to higher judicial forums is necessary in the interest of Govt. revenue. It also arranges for circulation of significant judicial decisions among the concerned authorities. The Law Section also offers opinion on merits/demerits in contesting Revenue & Service matter cases in the various legal forums.

The Law Section has a well equipped library for judicial reference available to all departmental officers. It also provides STC online and supplies important judgement copies on request.

The Law Section arranges for procurement & distribution of Legal Journals & Case Compilations (STA, VAT & Service Tax Cases) among Officers of the Directorate.

Directorate of Commercial Taxes

A Status Report on Progress & Performance in Court Cases in various Central & State Legal Forums is provided below:

STATUS OF COURT CASES AT SUPREME COURT OF INDIA AND CENTRAL SALES TAX APPELLATE AUTHORITY (As on 31.03.2018)

A] Supreme Court of India:

Opening Balance	47
New cases	00
Disposed Cases	03
a] In Favour of Revenue	03
b] Against Revenue	00
Pending/Closing balance	44

B] Central Sales Tax Appellate Authority:

Opening Balance	08
New cases	04
Disposed Cases	01
Pending	11

Law section also monitors cases filed at West Bengal Administrative Tribunal against the State regarding the service matters of employee where this Directorate is one of the respondents.

STATUS OF CASES AT WEST BENGAL ADMINISTRATIVE TRIBUNAL (As on 31.03.2018)

Opening Balance	18
New cases	05
Disposed Cases	02
Pending	21

Since a large number of cases were pending before WBCTA & R, Law Section undertook the task of recording and digitizing the detail of such cases. In the financial year 2017-2018 total 15816 revision cases pending for disposal (filed up to 30/6/2015) were digitized with all relevant particulars i.e. case no, year of filing, revenue locked in dispute etc. The data pool so created will serve for contemplating administrative measure to be taken to reduce this huge pending case burden and realisation of revenue locked in revision.

Law Section on behalf of Tax Recovery Officer, 24 Parganas successfully intervened auction proceeding of one premium property before Kolkata Debts Recovery Tribunal. The property is situated at Lake Town Police Station beside Jessore road. The recoverable amount was 12.5 Crores. Kolkata debts recovery Tribunal issued judicial order in favour of revenue. Subsequently, the auction purchaser filed Writ before Calcutta

High Court and being unsuccessful another appeal before Hon'ble Division Bench. The interest of revenue was again successfully defended before Hon'ble High Court. Hon'ble High Court directed the Directorate of Commercial Taxes to take actual physical position of the said property as the revenue dues were remaining unpaid. Law section took active role to liaison with district administration North 24 Parganas for taking actual physical position of the property to secure the interest of revenue.

23. FAST TRACK REVISIONAL AUTHORITY

With an aim for quick disposal of Revision Cases arising out of Assessment Orders, a new scheme named Fast Track Revision was last introduced by way of an amendment to the West Bengal Finance Act, 2010 [vide Notification No. 445-L dated 03.03.10].

The previous Fast Track Court functioned till 16th July, 2017. Since all the cases transferred for the purpose had been disposed off by the Fast Track Court, the Court was wound up on 16.07.2017.

Last year in the State Budget for 2015-16, the Government had proposed setting up of a Fast Track Administrative & Revision Authority for accelerating disposal of revision cases pending at the West Bengal Appellate & Revision Board as on 31.03.2015.

Accordingly Section 87A & Section 9(2) of the West Bengal VAT Act, 2005 & CST Act 1956 has been suitably amended w.e.f. 01.04.2015 & Notifications issued by the Government bearing Nos. 67 & 68 dated 18.01.2016, laying down the ground rules for selection of Revision Applications pending before the WBA&RB for fast track adjudication by the FTRA.

Pending revision cases where the total demand in dispute is between Rs. 10.00 lakh & up to Rs.1.00 Crore under WB VAT Act'03 & up to Rs.1.00 Crore under CST Act'56 has been transferred to the Fast Track Revisional Authority for speedy disposal. Revision Cases already disposed through SOD has also been exempted from the purview of Fast Track Court.

Necessary work has already been completed by the Board & Law Section for identifying, selection & transfer of the relevant files from the West Bengal Appellate & Revision Board to the Fast Track Revision Authority & the entire data on transferred files digitised for easy reference & record.

The FTRA (Fast Track Court) has commenced functioning on & from 08.02.2016 with six Benches, each Bench comprising of one Additional Commissioner as Presiding Member & one Additional Commissioner as Member. Six Officers of the ranks of Senior Joint Commissioner & Joint Commissioners have been assigned as Revenue Representatives to assist the Bench Members in the Case presentations & hearings.

24. THE WEST BENGAL COMMERCIAL TAXES APPELLATE AND REVISIONAL BOARD

The West Bengal Commercial Taxes Appellate and Revision Board - erstwhile West Bengal Commercial Taxes Tribunal started functioning since 27.04.1974. It substituted the Board of Revenue. The new name was given to mark its distinction from West Bengal Taxation Tribunal. It is an independent Directorate under the Department of Finance (Revenue) of the Government of West Bengal since 22.04.1975. A branch office of this Board is set up at Siliguri in the Dist. of Darjeeling with effect from 01.01.2015 vide Notification No.2001- F.T. dated 15.12.2014.

Directorate of Commercial Taxes

Distribution of personnel and present strength as on 31.03.2018 in the Board at Kolkata.

Sl.No.	Designation of Post	Sanctioned Strength	Present Strength
01.	President (Judicial)	1	0
02.	Judicial Member	3	0
03.	Administrative Member	3	2
04.	Accounts Member	1	1
05.	Registrar	1	1
06.	Deputy Registrar	1	0
07.	Stenographer	6	2
08.	Group 'C' Staff	31	5
09.	Group 'D' Staff	16	2
Re-Employed Staff			
01.	Group 'C' Staff	2	2
02.	Stenographer	1	1
03.	Group 'D' Staff	0	0
Siliguri Branch			
01.	Judicial Member	1	0
02.	Administrative Member	1	1
03.	Registrar/D.D.O.	1	1
04.	Stenographer	2	0
05.	Group 'C' Staff	4	2
06.	Group 'D' Staff	3	0
Total:		77	20

The President heads the Board of eight members. The President - Primus inter pares and three others are appointed from State Judicial Service, three from State Commercial Tax Service and one from Audit and Accounts Service. Many of the orders passed by the Board were not only affirmed in but also applauded by the highest judicial forum. The fact that many of its members later served in High Court bears testimony of its success. It bridges the administration to judiciary and on occasion to legislature also.

ACTS ADMINISTERED:

The Board deals with Commercial Taxes, Agricultural Income Tax & Electricity Duty of the State. The Board having almost all the essential features of the Court of Law is the last quasi-judicial fact finding forum in revenue administration. It acts as the forensic sieve to revenue.

Position of Revision (VAT) Cases & Agricultural Income Tax cases in the West Bengal Commercial Taxes Appellate & Revisional Board in the Financial Year 2017-18 as on 31.03.2018.

A.	i)	Opening Balance as on 01.04.2017	11387
	ii)	Revision Cases filed during the year 2017-18 (Hard copy received)	(+)2434
		Sub Total	13821
	iii)	Revision Cases disposed during the year 2017-18	(-)2189
		Sub Total	11632
	iv)	Restoration of Rev. Cases, 2017-18	NIL
		Sub Total	11632
	v)	S.O.D/Form-4 received	(-)234
		Cases pending at the end of 2017-18 (A)	11398
B.	i)	Agri Income Tax Opening Balance as on 01.04.2017	03
	ii)	Cases filed during the year 2017-18	NIL
	iii)	Cases disposed during the year 2017-18	NIL
		Cases pending at the end of 2017-18 (B)	03
		Total number of Cases pending at the end of 2017-18 (A + B)	11401

25. PUBLIC RELATION SECTION

Public Relation Section of the Directorate of Commercial Taxes is the face of the Directorate (excepting Profession Tax) - being the official communicator in respect of almost each & every issue related to the Directorate. Apart from daily interactions with visitors as well as callers on telephone regarding queries on matters relating to the West Bengal Sales Tax Act, 1994, the West Bengal Value Added Tax Act, 2003, the Central Sales Tax Act, 1956 (74 of 1956), the West Bengal Tax on Entry of Goods into Local Areas Act, 2012 and the West Bengal Goods and Services tax act, 2017 this section is entrusted with the job of:-

- (1) Preparation and publication of Advertisements to be published in Newspapers;
- (2) Preparation and publication of Departmental Circulars and other Circulars issued by the Commissioner of Commercial taxes, W.B. guiding the officers of the Directorate on certain important issues;
- (3) Publication of orders made by the Commissioner of Commercial Taxes, W.B. in relation to applications made before her u/s 102 of the W.B.V.A.T. Act, 2003;
- (4) Communication with the Union Government and other State Governments on present and prospective issues of Taxation;
- (5) Communication and interaction with Principal Chief Commissioner/Chief Commissioner of Central Tax, Kolkata Zone in relation to various GST matters and notifications;
- (6) Giving written/telephonic/e-mail replies to queries made by Governments, various institutions, Tax payers, Dealers, Tax Practitioners, Trade Bodies and other persons;

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- (7) Processing of pre-budget proposals received from Chambers of Commerce, Trade Bodies, Industries and individuals on the taxation matters dealt in by the Directorate;
- (8) Attending seminars, symposiums and events organised by Trade bodies, other Govt. Departments and other associations; and
- (9) Organising outreach programs on GST laws and GST Network to disseminate GST laws and Migration procedure to members of Chambers of Commerce & Trade bodies, Tax Advocates, practitioners and dealers.

This section is now headed by one Special Commissioner who is being assisted by one Joint Commissioner, one Deputy Commissioner, one Assistant Commissioner and one State Tax Officer.

Trade Circulars & Orders issued in 2017-18:

I. GST (Trade Circulars):

Trade Circular	Date	Subject
05/2017	30/06/2017	Tax Deducted At Source
06/2017	30/06/2017	e-Waybill Under WBGST Ordinance 2017
07/2017	19/07/2017	Clarification/Guidelines regarding submission of Bond/Letter of Undertaking (LUT) by the Exporters in respect of Exports without payment of Integrated Tax under WBGST/ CGST rule 96A.
07/2017- Addendum	28/08/2017	Addendum to Trade Circular No. 07/2017 dated 19/07/2017 regarding Export
09/2017	04/09/2017	System based reconciliation of information furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B.
10/2017	11/10/2017	Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports.
11/2017	18/10/2017	Clarification on issues wherein the goods are moved within the State or from the State of registration to another State for supply on approval basis.
12/2017	15/11/2017	Manual filing and processing of refund claims in respect of zero-rated supplies.
14/2017	21/12/2017	Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger.
15/2017	21/12/2017	Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries.
16/2017	21/12/2017	Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling.
17/2017	21/12/2017	Issues in respect of maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc.
01/2018	08/01/2018	e-Waybill under GST with effect from 1st February, 2018.
02/2018	17/01/2018	Seat of Advance Ruling Authority constituted under the West Bengal Goods and Services Tax Act, 2017.

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Trade Circular	Date	Subject
03/2018	05/02/2018	Re-introduction of Waybill System as existed till 31/01/2018.
Corrigendum to T.C. No. 14/2017	06/02/2018	Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger.
04/2018	22/02/2018	Re-organisation of Large Tax Payer Unit (LTU).
05/2018	17/03/2018	Clarifications on exports related refund issues.
06/2018	28/03/2018	E-waybill for inter-State movement of goods under GST with effect from the 1st day of April, 2018.

II. GST (Orders):

Order No.	Date	Subject
01/WBGST/ PRO/17-18	21/06/2017	Jurisdiction of Officers in Circles
02/WBGST/PRO/17-18	21/06/2017	Jurisdiction of Officers in Charges
03/WBGST/PRO/17-18	21/06/2017	Delegation of powers by the Commissioner
04/WBGST/PRO/17-18	21/06/2017	Central Registration Unit
05/WBGST/PRO/17-18	22/06/2017	Notification of Facilitation Centres
06/WBGST/PRO/17-18	22/06/2017	Adjudicating authorities under the West Bengal Goods and Services Tax Ordinance, 2017
07/WBGST/PRO/17-18	01/07/2017	Delegation of powers by the Commissioner
08/WBGST/PRO/17-18	05/07/2017	Delegation of powers by the Commissioner
09/WBGST/PRO/17-18	21/07/2017	Extension of the time limit for filing intimation for composition levy under sub-rule (1) of rule 3 of the West Bengal Goods and Services Tax Rules, 2017
10/WBGST/PRO/17-18	18/09/2017	Extension of time limit for submitting the revised declaration in FORM GST TRAN-1 under rule 120A of the West Bengal Goods and Service Tax Rules, 2017
09/WBGST/PRO/17-18	21/07/2017	Extension of the time limit for filing intimation for composition levy under sub- rule (1) of rule 3 of the West Bengal Goods and Services Tax Rules, 2017
10/WBGST/PRO/17-18	18/09/2017	Extension of time limit for submitting the revised declaration in FORM GST TRAN-1 under rule 120A of the West Bengal Goods and Service Tax Rules, 2017
11/WBGST/PRO/17-18	18/09/2017	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the West Bengal Goods and Services Tax Rules, 2017
12/WBGST/PRO/17-18	11/10/2017	Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03
13/WBGST/PRO/17-18	28/10/2017	Further extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03

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Order No.	Date	Subject
14/WBGST/PRO/17-18	28/10/2017	Extension of time limit for submitting application in FORM GST REG-26
15/WBGST/PRO/17-18	28/10/2017	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Services Tax Rules, 2017
16/WBGST/PRO/17-18	28/10/2017	Extension of time limit for submitting the declaration in FORM GST TRAN-1 (Revised) under rule 120A of the West Bengal Goods and Service Tax Rules, 2017
17/WBGST/PRO/17-18	15/11/2017	Further extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the West Bengal Goods and Services Tax Rules, 2017
18/WBGST/PRO/17-18	15/11/2017	Further extension of time limit for submitting the declaration in FORM GST TRAN-1 (Revised) under rule 120A of the West Bengal Goods and Service Tax Rules, 2017
19/WBGST/PRO/17-18	20/11/2017	Amendment of Commissioner's Order No. 01/WBGST/PRO/17-18 dated 21/06/2017
20/WBGST/PRO/17-18	20/11/2017	Amendment of Commissioner's Order No. 02/WBGST/PRO/17-18 dated 21/06/2017
21/WBGST/PRO/17-18	20/11/2017	Amendment of Commissioner's Order No. 03/WBGST/PRO/17-18 dated 21/06/2017
22/WBGST/PRO/17-18	20/11/2017	Amendment of Commissioner's Order No. 04/WBGST/PRO/17-18 dated 21/06/2017
23/WBGST/PRO/17-18	20/11/2017	Amendment of Commissioner's Order No. 06/WBGST/PRO/17-18 dated 22/06/2017
Corrigendum	23/11/2017	Corrigendum for Order Nos. 17/WBGST /PRO/17-18 and 18/WBGST/PRO/17-18, both dated 15/11/2017
24/WBGST/PRO/17-18	14/12/2017	Delegation of powers in supersession of Commissioner's Order No. 08/WBGST/ PRO/17-18 dated 05/07/2017
25/WBGST/PRO/17-18	14/12/2017	Appellate Authorities
26/WBGST/PRO/17-18	15/12/2017	Amendment of Commissioner's Order No. 25/WBGST/PRO/17-18 dated 14/12/2017
27/WBGST/PRO/17-18	21/12/2017	Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03
01/WBGST/PRO/2018	28/03/2018	Extension of date for submitting the statement in FORM GST TRAN-2 under rule 117(4) (b) (iii) of the West Bengal Goods and Service Tax Rules, 2017.

III. OTHER Trade Circulars & Orders

Trade Circular/ Order No.	Date	Subject
464CT/PRO	28/04/2017	Extension of the last date of filing P. Tax Return for Q.E. 31/03/2017.
465CT/PRO	28/04/2017	Extension of the last date of filing WBST Return for Q.E. 31/03/2017.
466CT/PRO	28/04/2017	Extension of the last date of filing VAT Return for Q.E. 31/03/2017.
492CT/PRO	08/05/2017	Extension of the last date of filing VAT Return for Q.E. 31/03/2017.
493CT/PRO	08/05/2017	Extension of the last date of filing WBST Return for Q.E. 31/03/2017.
494CT/PRO	08/05/2017	Extension of the last date of filing P. Tax Return for Q.E. 31/03/2017.
03/2017	05/06/2017	Settlement of arrear tax, interest, late fee and penalty related to Entry Tax.
04/2017	09/06/2017	Uploading of Post- Assessment Refund details by the Dealers
03/2017 (addendum)	13/06/2017	Addendum to Trade Circular No. 03/2017 dated 05.06.2017.
688CT/PRO	28/07/2017	Extension of the last date of filing VAT Return for Q.E. 30/06/2017
689CT/PRO	28/07/2017	Extension of the last date of filing WBST Return for Q.E. 30/06/2017
08/2017	07/08/2017	Issuance and use of Form C, etc. under the Central Sales Tax Act, 1956
717CT/PRO	10/08/2017	Extension of the last date of filing VAT Return for Q.E. 30/06/2017
718CT/PRO	10/08/2017	Extension of the last date of filing WBST Return for Q.E. 30/06/2017
743CT/PRO	16/08/2017	Extension of the last date of filing WBST Return for Q.E. 30/06/2017
744CT/PRO	16/08/2017	Extension of the last date of filing VAT Return for Q.E. 30/06/2017
13/2017	27/11/2017	Procedure for Adjustment/Refund of Cash Security Paid by Dealers at the Time of Registration
18/2017	28/11/2017	Reconciliation of sale-purchase mismatch for 2016-17

26. ITC INVESTIGATION UNIT (IIU)

Investigation Unit [IIU] under the office of the Commissioner was created vide Trade Circular No. 14/2014, dated 27.08.2014 primarily to investigate tax evasion through false claims of ITC by means of fictitious transactions involving fake tax invoices and trails of circular trading. Later the scope of operations of the Unit has been expanded into other types of tax evasions by the Gazette Notification no. 790-FT dated 28.05.2015 and the order dated 11.11.2016. by Ld CCT/WB.

The Unit is presently headed by an Additional Commissioner, Commercial Taxes and comprises 1 Senior Joint Commissioner, 2 Joint Commissioner of Sales Tax, 7 Deputy Commissioners of Sales Tax, 8 Sales Tax Officers and 12 Assistant Sales Tax Officers.

Focal areas of work in 2017-18:

ITC Investigation Unit primarily investigated the bogus dealers involved in racketeering of ITC and assisted the appropriate Assessing Officers to cancel the registration certificates of such fake dealers retrospectively/ ab-initio on the basis of their investigation reports. The reports drawn by the IIU along with the list of beneficiaries of such unlawful ITC claims helped plugging the drainage of State Revenue at the assessment/appeal/revision stage. At the stage of investigation, a few of the beneficiaries volunteered to make good of their unlawful ITC claims taking note of the body of contrary evidences.

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But in view of a series of judicial pronouncements seeking evidence of infirmity of the alleged transactions to uphold the rejection of ITC claims, the IIU, actively involved in defence of such cases, focussed more on the money trail of the transactions to establish collusion and evil intent. Although tracking the money trail consumes too much time and labour, considerable success could be achieved opening up an hitherto uncharted dark alley of considerations paid to unrelated accounts, inexplicable money flow, circuitous routing of money etc. Such findings have led to multiple complaints/FIR lodged with the Police.

An online repository of the reports drawn against bogus dealers has been uploaded on the Internal Website making these accessible to all officers of the Directorate.

A database of past and ongoing investigations has been compiled for the first time since the Unit came into existence.

Performance of ITC Investigation Unit

Particulars	2016-17	2017-18*
Number of Reports drawn leading to ab-initio/retrospective cancellation of RC	84	22
Amount of ITC involved in the reports drawn leading to ab-initio/retrospective cancellation of RC by real beneficiary / intermediate fake dealers (In Rs. Lakh)	47445.53	8882.50
Number of cases initiated	338	223
Number of cases in which investigation has been completed	218	108
Amount of evasion detected (In Rs. Lakh)	12129.59	3017.54
Amount realised (In Rs. Lakh)	5079.59	1652.16
No of seizure made	4	2
Number of FIR/Complaint lodged	11	14

* The activities of the IIU were put on restrictions during the transition to new legal scenario of GST resulting in their lower outputs of performance in 2017-18.

Shortcomings:

In spite of its efforts and dedication, the IIU is limited by its scale operations to proceed against only a limited number of bogus dealers and their beneficiaries, scratching only the tip of the proverbial iceberg. Help of specialised manpower and BI tools could be handy for more efficient tracking of the money trail. Investigations under GST could not be taken up properly as yet surmounting the hurdles of the pan-India nature of ITC racketeering coupled with limited access to such data on GSTN.

27. ONLINE GRIEVANCE REDRESSAL SYSTEM

It has been launched with effect from June 2014. Under this scheme, Registered Dealers and others can lodge their grievances online. The relevant tab is "e-grievance" which can be had from www.wbcomtax.gov.in. The procedure is as follows:

- The grievance is to be lodged online, immediately then auto generated SMS is sent to the complainant's mobile number and the concerned Nodal Officer's mobile number.
- Further progress of the grievance is being intimated through SMS.
- SMS is also sent when the grievance is closed.
- After receiving the SMS that a grievance has been lodged concerned Nodal officer takes up the grievances.
- The nodal officer can give interim reply.
- The grievance is to be closed within 30 days time.
- Complainant can escalate the grievance to the Nodal Officer of the Directorate in case he is not satisfied with the redressal.
- Any interim report, grievance closure will be intimated to the complainant through the SMS.
- The Nodal Officer of the Directorate keeps track on the grievance redressal procedure.
- Presently, an Additional Commissioner Commercial Taxes, WB is the dedicated Nodal Officer of the Directorate.

The Master Database

- It has the mobile numbers of all the Nodal Officers who are the administrative heads of the Charges, Circles, BI, PT, Ranges, Headquarters and others.
- The ISD of the Directorate is in charge of updating the same with respect to any changes arising out of transfer posting, change in the mobile numbers of the Nodal Officers.
- The entire system requires valid mobile numbers on part of both the Nodal Officers and complainant to work without any Face to Face interaction.

For the F.Y. 2017-18, total Grievances Lodged & Redressed = 208. Most of the grievances redressed within one week time excepting a few which needed a fortnight or more as the procedure required thorough scrutiny of relevant files. Close monitoring is being done for ensuring quality & timely redressal of grievances lodged.

28. CENTRAL SECTION

Central Section, Kolkata, one of the functionaries of the Directorate of Commercial Taxes was entrusted with anti-evasion works of varied nature. After reconstruction, by way of creation of Bureau of Investigation, the anti-evasion functions of different wings under the Central Section, Kolkata have become very limited.

With the implementation of Goods and Services Tax Act on 01.07.2017, the function of monitoring the compliance of Check posts at the Airport and Dock area is limited to a great extent.

Central Section, Kolkata, through its Way Bill Section performs an important role in allowing movement of goods and encouraging e-Business. Unregistered dealers / persons/ institutions or Government and semi Government organizations could use e-way bill facilities. The Officers attached to Way Bill Section has toiled hard to dispose of applications filed online by the applicants from within the State as well as outside. The applicants could also avail e-mail services for sorting out their problems in uploading applications through e-mail service. Through the e-initiative, we are able to reach applicants in our State.

Present functions are as follows :

1. Survey to bring unregistered dealers who are liable to take registration into the tax net.
2. Monitor non-resident dealers who have no permanent place of business in West Bengal
3. Monitor exhibition sales
4. Conduct auction sale of seized goods

Exhibition Cell :

The organizers from different part of the society on different occasions round the year could get permit for Exhibition-cum-Sale of goods ranging from consumer goods, machinery, furniture, sports goods to garments, jewellery and tourism. With the implementation of Goods and Services Tax Act on 01.07.2017, we have sensitized the organizers, educated and helped the participants to take registration as casual dealers under GST regime.

Non-Resident Dealers :

Central Section, Kolkata, through its non-resident dealers' wing monitors submission of returns, issue of way Bill and payment of taxes. Number of living dealers at present stands at 75. Work Contractor and importers from outside the State could get advantage of getting registration as non-resident dealer.

- No. of Way Bill applications disposed during 2017-18 - 4441.
- No. of survey conducted to trace the unregistered godown - 164.
- No. of applications disposed for release of bank guarantee -141.
- No of permits issued by the exhibition cell under WBVAT Act for the period from 1.4.2017 to 30.6.2017 -69

29. CENTRAL REFUND UNIT

Central Refund Unit (CRU) is an important wing under the Directorate of Commercial Taxes entrusted with the job of processing and disposing of quarterly pre-assessment refund applications and post assessment refunds above rupees five lakhs, arising out of assessment, appeal or revision. Headed by an Additional Commissioner, the CRU consists of eight other officers in the ranks of Senior Joint Commissioner, Joint Commissioners & Commercial Tax Officers.

CRU plays a pivotal role in preventing any loss of revenue through fraudulent or unlawful claims of refund and also ensuring the expeditious disposal of the refund amount in genuine cases so that the working capital of the dealers is not blocked. It not only examines the sale & purchase of the refund claimant but also probes into the major suppliers of the refund claimant to find out whether purchases are from bona

fake or bogus dealers who issue or receive tax invoices without entering into actual transactions. Starting from the examination of the dealer's final accounts in case of post-assessment refund, to the perusal of the assessment orders, audit orders, appellate orders etc. as applicable, every attempt is made to check evasion & pilferage of revenue by way of refund.

On many occasions CRU has detected some hidden taxable sale that had not been taken into account while determining the dealer's taxable turnover, inadvertently at the time of assessment. CRU has also unearthed false & fraudulent claims and offered suggestions to the assessing authority about how to probe the genuineness of the ITC claims. In many such cases, the assessment orders have been reviewed and the amount of refund has been reduced or refund did not occur at all. In the IT driven era of tax administration and e-governance, CRU on a regular basis verifies data from websites like DGFT, ICEGATE etc, and also draw on the findings of the Data Analysis Wing, ITC Investigation Unit & other such agencies. On prima facie findings of gross mismatch or anomaly, CRU passes the information to the proper investigating agencies for further investigation. On several occasions, the findings of the CRU have paved the way for recovery of substantial tax revenue.

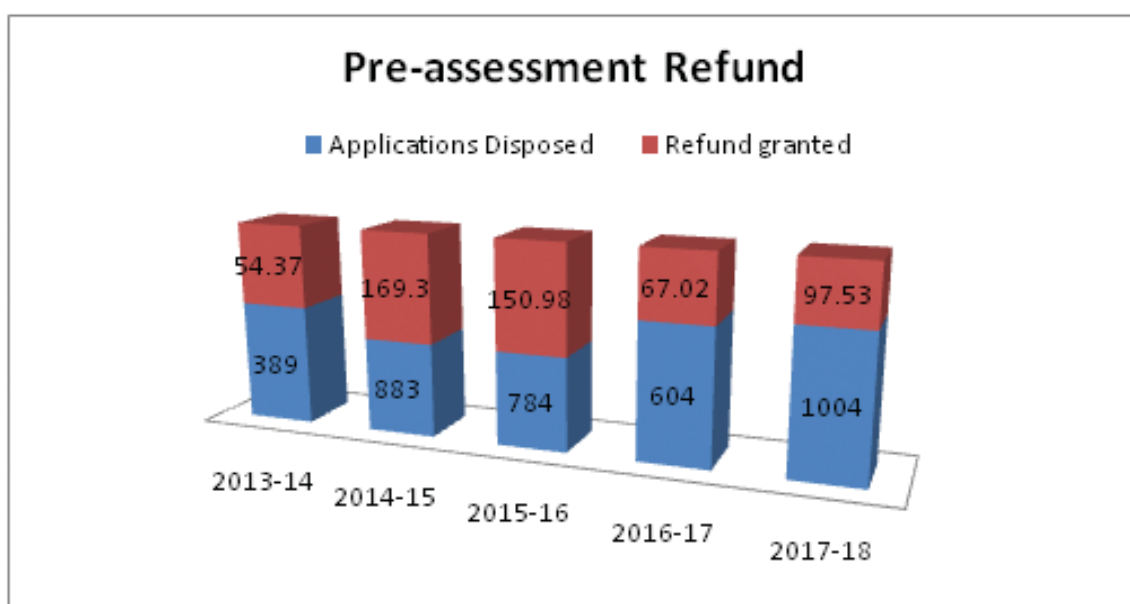
The recent changes in the statute providing for interest on delayed refund made it imperative to grant refund immediately after assessment. Courts too have imposed cost and interest on delayed payment of refund. Keeping that in mind CRU has to dispose of such cases on a priority basis.

Refund processed by CRU during the period 01.04.2017 to 31.03.2018 :

	No. of cases disposed	Amount of refund (in Rs. Crores)
Pre-assessment refund	1004	97.53
Post-assessment refund	674	215.16
Total	1678	312.69

Pre assessment refund (Amount in Rs.Crore) during last five years :

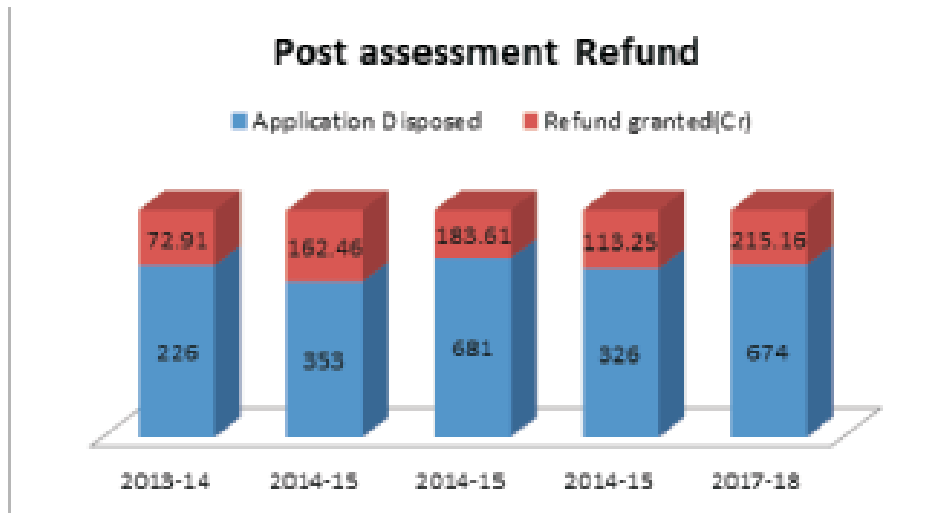
	2013-14	2014-15	2015-16	2016-17	2017-18
Application disposed	389	883	784	604	1004
Refund granted (In Crores)	54.37	169.30	150.98	67.02	97.53



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Post assessment refund (Amount in Rs.Crore) during last five years :

	2013-14	2014-15	2015-16	2016-17	2017-18
Application disposed	226	353	681	326	674
Refund granted (In Crores)	72.91	162.46	183.61	113.25	215.16



Functions under the GST Act :

After the introduction of the GST Act, two officers of CRU have been nominated as the Nodal Officers and entrusted with the responsibility of coordination between the State and the Central Tax Authorities with regard to Refunds under the Act, and also to upload refund related data on the portal created by the GSTN for this specific purpose, as the online refund processing module is yet to be activated fully. Processing of refund cases above Rupees One Crore, under the GST Act, has also come within the ambit of the CRU.

Refund sanctioned & disbursed by the State Authority and sent to Central Authority for disbursement:

Applications Disposed	Amount Sanctioned by State Authority (Rs. Crore)				Amount Rejected
	Disbursed by State Authority	Sent to Central Authority for Disbursement			
	SGST	CGST	IGST	CESS	
514	38.81	35.50	38.03	0.26	0.40

30. GOODS AND SERVICES TAX - POLICY PLANNING UNIT [GST-PPU]

History of Indirect Taxation in India has witnessed the most unprecedented change with the introduction of Goods and Services Tax with effect from 1st of July 2017. The existing system of indirect taxation in India was characterized by multiplicity of taxes and duties. This included Central duties and taxes like Central Excise Duty, Additional Excise duty, CVD (Counter veiling Duty), SAD (Special Additional Duty), Service Tax, Central Sales Tax and State taxes like VAT, Entertainment Tax, Luxury Tax, and Entry Tax which have been subsumed in GST.

GST Policy Planning Unit was set up in the Directorate by the Commissioner, Commercial Taxes, West Bengal vide Order number 4159-CT dated 27/04/2017 under the Office of the Commissioner, Commercial Taxes inter-alia with the following objectives for successful implementation of GST in the state of West Bengal:

- (i) Formulation of SGST Law, Rules, Notification etc. in consonance with CGST, IGST Acts and Rules.
- (ii) To chalk out a road map for smooth transition from VAT regime to GST regime spelling out necessary exercise to be done during the transitional phase.
- (iii) To help all concerned in the back-end process once GST is in force.
- (iv) To evolve new ideas in tune with GST law for betterment of tax administration.
- (v) To suggest methodologies and procedures for implementation of the new law.
- (vi) To interact with GSTN/ Central Government Organisation/any other agency/organisation in relation to GST matter as and when required.
- (vii) Any other work which would be assigned by the Commissioner.

The unit, since its formation has relentlessly strived to meet up the responsibilities assigned to it during its formation and in due course of time. It may be worth mentioning that, West Bengal being a member of the Law Committee, Fitment Committee and various other committees for implementation of GST is constantly contributing positively towards numerous changes for the benefit of various stake holders. Senior Joint Commissioner of the unit along with the Commissioner of State tax attends these meetings. The preparatory works for these meetings are primarily done by this unit.

The GST-PPU has so far been entrusted with the following tasks:-

- Chalking out a road map for smooth transition from VAT regime to GST regime spelling out necessary exercise to be done during the transitional phase.
- Formulation and publication of the SGST Laws, State Tax Notifications & State Tax (Rate) Notifications issued by the Finance (Revenue) Department, Govt. of WB in consonance with the corresponding CGST, IGST Acts & Rules.
- Evolving new ideas in tune with the GST Laws for betterment of the tax administration.
- Preparation and publication of GST related Orders and Circulars issued by the Commissioner, State Tax, West Bengal.
- Preparation and publication of GST related Trade Circulars issued by the Commissioner, State Tax, West Bengal.
- Maintaining liaison with Finance Department and Law Cell, Govt. of West Bengal and Saraswati Press for various publications carried on throughout the year.
- Examination of review proposals GST law, rule, rate of tax and Circulars received from the Central Government and placing view of the unit on such to the Commissioner, State Tax, West Bengal.
- Placing issues requiring change in GST law, rule, rate of tax and Circulars on the basis of research of the unit, representations received before the Commissioner, State Tax, West Bengal.

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- Preparation of drafts of amendments and Circulars as and when required.
- Responding to queries raised by various stakeholders including Government Departments and Local bodies.
- Helping all concerned in the back-end process on introduction of the GST Laws.
- Preparation of various GST related materials, notes/SOPs for hosting in the internal website of the Directorate for use by the officials.
- Preparation of power point presentations on various issues for meetings/training sessions/seminars etc.
- Conducting training sessions for officials in association with the HRD of the Directorate.
- Attending Seminars/lecture sessions/meetings on GST as and when directed.

The performance of GST PPU so far in terms of completion of tasks assigned, helping various stakeholders by responding to their queries, helping them in the back end process, evolving new ideas in tune with GST Laws etc. may be summarized below:

I. Issuing Notifications, Circulars etc.

GST-PPU has ensured publication of more than 200 documents relating to GST in the form of Ordinance, Bill, Act, Tax & rate Notifications, Orders and Circulars during the financial year 2017-18.

The officials of GST-PPU have maintained constant liaison with the Law Department of the Government as well as the Press to ensure that all these documents are published with utmost care to keep these documents error-free.

The details of such publications are given below:

Description	No. of Notifications/ Circulars etc issued
WBGST Ordinance, Bill & Act	3
GST Tax Notifications issued by the Government & the Commissioner	98
GST Rate Notifications issued by the Government	64
GST State specific Notifications issued by the Government	11
GST Order under removal of difficulties issued by the Government	01
GST Order issued by the Commissioner	07
GST Circulars/Trade Circulars issued by the Commissioner	18

II. Liaison with other Departments of Govt. and Local Bodies & clarifying their queries.

Various Departments under the Government of West Bengal, Local Authorities, Governmental Authorities and Government Entities started sending queries with the ushering of GST relating to the applicability of GST on various activities undertaken by them.

They also sent queries relating to the requirement of revision of the value of the existing contracts for supply of goods or services or both as had been entered into in the pre-GST regime and were being continued in the post-GST regime.

A number of clarifications and replies on these issues as referred to by various Departments under the Government of West Bengal, Local Authorities, Government Authorities & Government Entities like KMC, PWD, WBHIDCO, WBPDC, ESI Hospitals, Urban Development & Municipal Affairs Deptt., Health & Family Welfare Deptt., Power & Non-conventional Energy Sources Deptt., Agricultural Marketing Department etc. have been duly given to ensure hassle-free GST compliance of such Departments etc.

III. Many vital changes have been effected in the GST mechanism upon suggestion of the GST PPU which have reduced the compliance burden of Government, Local Authorities, Governmental Authorities & Government Entities.

A number of changes suggested by the GST PPU have not only reduced the compliance burden of the Government but also in turn have reduced the burden of the State exchequer by reducing the expense burden.

Some important changes suggested by the GST-PPU that have been implemented causing substantial relief to Government, Local Authorities, Governmental Authorities and Government Entities are as follows:

- GST rate on works contract service to Govt./Local Authority/ Governmental Authority or Govt. Entity has been brought down to 12% from 18% resulting in reduction of expenditure of Government by 5% (approx).
- Exemption of pure services provided to a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.
- Exemption of composite supplies to Government, Local Authority, Governmental Authority or Government Entity where value of supply of goods is not more than 25%. This has had a direct impact in reduction of cost burden of Local Authorities like KMC.
- The benefit of deduction of ? value of flat for undivided share of freehold land in case of sale of under construction flats has also been extended to lease holds lands of Government.
- Sale of scrap and renting of immovable property by Government and Local Authority to a registered recipient has been made taxable under reverse charge mechanism.
- Lease of land, receipt of legal services, providing information under RTI Act, 2005, by Government and Local Authority have been exempted.
- The requirement of compulsory liability of GST registration by several Government Departments, Secretariats, Municipal Corporation, Municipality, Panchayats, Sub-divisions, Zilla Offices etc. could be avoided where entire supplies made by such Departments etc. became taxable under the Reverse Charge Mechanism.
- Receipt of payment has been delinked from the determination of time of supply of goods which in turn has reduced the burden of payment of GST on advance payment.

IV. Analysis of the Impact on Govt. Exchequer due to the changes in provisions relating to services to Government/Local Authorities.

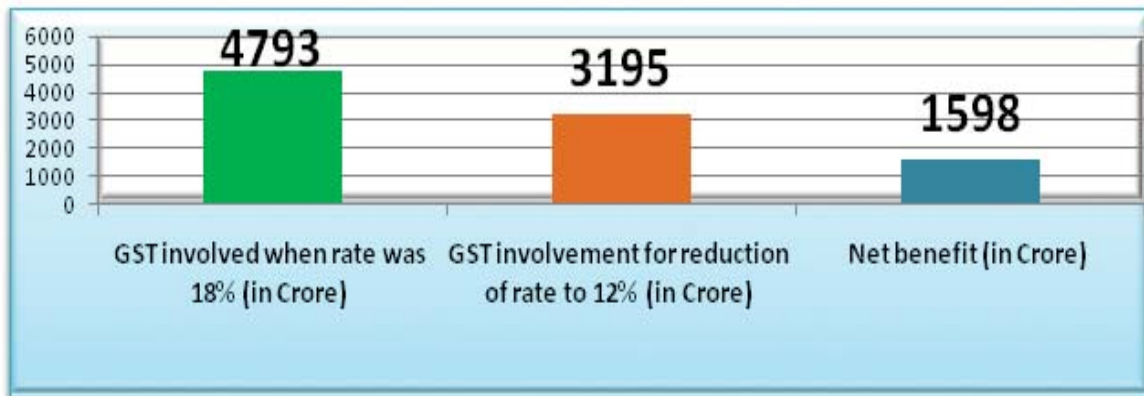
The State exchequer has experienced a reduction of expenditure of Govt. by 5% (approx) since the GST rate on works contract service to Government, Local Authority, Governmental Authority or Government Entity has been brought down to 12% from 18%, upon suggestion and continuous persuasion of the GST-PPU.

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The analysis of such reduction of burden in exchequer [based on RBI Budget Estimates for 2018-19], is shown below:

Benefit of reduction of GST rate on supply of Works contract services to Govt.

Estimated CAPITAL EXPENDITURE 2018-19 (in Crore)	Loan repayment from estimated capital exp. (in Crore)	Balance capital expenditure (in Crore)	GST involved when rate was 18% (in Crore)	GST involvement for reduction of rate to 12% (in Crore)	Net benefit (in Crore)
47211	20583	26628	4793	3195	1598



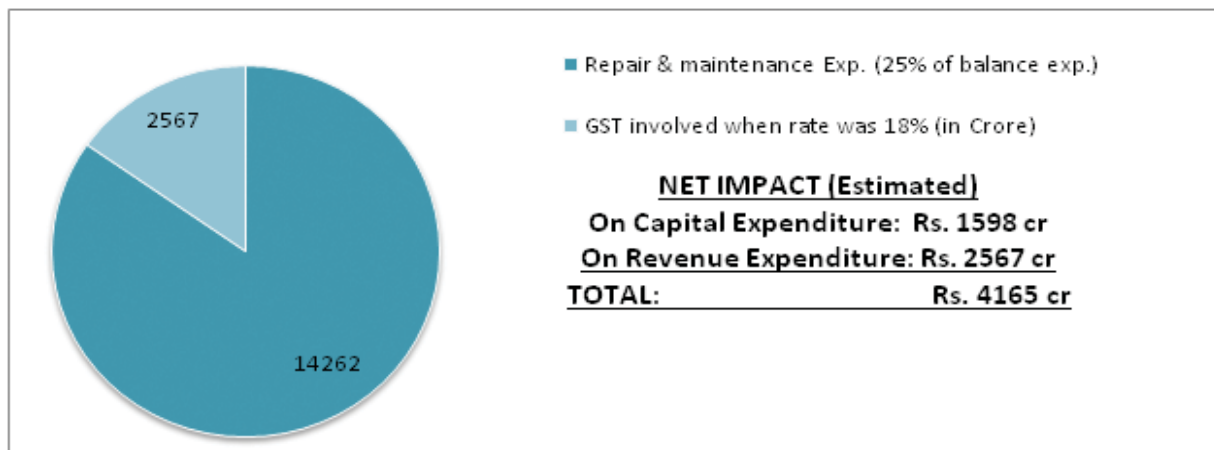
Composite supplies to Government, Local Authority, Governmental Authority or Government Entity involving a nominal portion of transfer of goods were being taxed under GST. This was directly affecting the state exchequer.

Such composite supplies where the value of supply of goods does not constitute more than 25%, have been exempted under GST following suggestions made by GST-PPU in this regard.

This caused a huge impact in reduction of the cost burden thereby benefitting the State exchequer. The analysis of such reduction of burden in exchequer [based on RBI Budget Estimates for 2018-19], is shown below:

Benefit of exemption of Composite Supply to Govt. etc. involving nominal supply of goods

Estimated REVENUE EXPENDITURE 2018-19 (in Crore)	Repayment of interest from estimated revenue exp. (in Crore)	Salaries, pension & subsidies	Balance revenue exp. (in Crore)	Repair & maintenance Exp. (25% of balance exp.)	GST involved When rate was 18% (in Crore)	Net benefit for GST as Nil (in Crore)
148618	27137	64435	57046	14262	2567	2567



V. Some important changes suggested for the benefit of Trade & Industry, MSME and for the public at large

The officials at the GST-PPU have relentlessly been working on several issues in various sectors of Trade & Industry in West Bengal where "ease of doing business" were being compromised.

Officials of the GST-PPU have actively considered representations of various Trade Bodies and Associations of different Trade & Industries from time to time and have carefully tried to understand the difficulties faced by them.

GST PPU has made numerous suggestions to ease out such difficulties faced by the various sectors based on such extensive ground work. Several changes have been implemented which in turn has benefitted a large section of people.

Some important changes implemented for the Trade & Industry of West Bengal upon suggestion of the GST-PPU are as follows

i). Handicraft Sector:

The GST laws have provided the benefit of conditional exemption from registration to casual taxable persons. Previously, all the casual taxable persons were mandatorily required to obtain GST registration. However subsequently Casual taxable persons making taxable supplies of handicraft goods have been exempted from the requirement of registration provided the aggregate value of supplies made by them in a financial year does not exceed Rs. 20 Lakhs.

ii). Small Retail Business Sector:

Previously, small traders opting to pay GST under the Composition scheme were required to pay tax on the entire Turnover in a particular State in which they are were registered.

However, such traders are now required to pay GST only on the Turnover of taxable supplies of goods.

iii). Artisans & Idol Makers:

Idols made of clay were made taxable in GST. Thus a manufacturer of Durga idol or the artisans in Nadia, Bankura etc. making the famous idols of clay were dragged within the ambit of GST whenever their Turnover exceeded Rs.20 Lakhs. Upon relentless persuasion on the basis of suggestion of the GST-PPU, such idols of clay have subsequently been exempted under GST.

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iv). Transport Sector:

The Transport Sector forms the backbone of the entire supply chain of an economy.

GST-PPU has played a vital role in suggesting various reforms in this sector. Transportation services provided by a GTA to unregistered individuals and casual taxable persons have been exempted from GST upon suggestion from West Bengal. This has brought relief to millions of individuals required to avail of Goods transport Agency Service.

v). Clay Bricks Sector:

Clay bricks manufacturers are major stakeholders of the construction industry. A high GST rate on the job work for manufacturing of clay bricks was adversely affecting the pricing of such goods which in turn was affecting the general public at large.

Upon suggestion of GST-PPU, the tax rate of such job work has ultimately been reduced to a lower rate of 5%.

vi). Garments Sector:

The GST-PPU has also played a vital role in reduction of the cost burden of the Garments Sector.

The rate of tax on Job works for Textile & Textile products have been reduced to 5% as per the suggestion of GST-PPU. Further, the GST rate on apparel and clothing accessories below Rs. 1000 has been reduced to 5% for the benefit of the common people.

vii). Leather Industries:

The Leather Industries in West Bengal is mostly export oriented. Naturally, utmost care was taken to reduce their difficulties. High rate of tax on processing of leather denied cost-competitiveness to the industry.

So, as suggested by GST-PPU, the GST rate on Job work for processing of blue hide, Processing of finished leather, manufacturing of leather goods was reduced to 5% from 18%.

viii). Real Estate Sector:

Real Estate Sector is one of largest contributors to the economic health of the state. A benefit of deduction of 3rd value of flat for undivided share of land in case of sale of under construction flats was available where such land was freehold in nature; however, the same benefit was not available where such land was on leasehold. This was escalating the cost of construction on lands leased out by the Government.

Accordingly, GST-PPU took up this matter and as a result of continuous persuasion, the same benefit of deduction of 3rd value of land so far applicable for freehold land has also been made applicable for leasehold land also.

ix). Printing Industries:

Various rationalizations in the prevailing rates of various jobs in the printing industry were effected upon suggestion of the GST-PPU.

Rate of tax on job work of printing of books was previously fixed at 18% if such was related to an unregistered person. This was a reason for hardship for many in the state having a rich culture of literary works not only by established writers but also by a large section of amateurs. The rate has subsequently been brought down to 5% when paper is provided by such unregistered person and otherwise tax @12% was levied on such unregistered person.

Similarly, the rate of tax on job work of other goods has also been slashed substantially. Rate of tax on job work of printing has been fixed @12% for goods taxable @12% and for goods taxable @5% or 'nil' rate the rate of tax on job work of printing of such has been fixed at 5%.

x). Others:

The tax rate on Zari, Finished Leather, Footwear priced below Rs. 500 has been reduced to 5% upon insistence of West Bengal only.

VI. GST-PPU has also been very instrumental in issuing of various clarifications that has sorted out prevailing confusions thereby benefitting the Trade & Industry & Public at large.

Some major clarifications relating to specific Business Sectors, that have been issued upon being suggested by the GST-PPU are as follows:

i). Tea Industry:

The Tea Industry was facing a confusion regarding the difficulties arising out of maintenance of Books of Accounts both at the warehouse as well at the principal place of business.

This is needless to say that the nature of business of Tea Industry in West Bengal is of unique nature as the major share of such business is guided by the event of 'Tea Auction'.

As suggested by GST-PPU, it has been clarified that books of a/cs of the warehouse (additional place of business) may be maintained at the main Office (principal place of business).

ii). Gems & Jewellery Sector:

A common feature of jewellery trade in our society is that whenever an individual approaches a jeweler for procuring new jewellery he seeks to exchange of his old jewellery. Confusion was prevailing as to whether this exchange was to be treated as a supply made by such individual and if so, whether such will come under the ambit of GST taxation or not.

In this regard, it GST-PPU played an effective role in getting a clarification issued in this regard where it has been stated that sale of old gold jewellery by an individual would not attract any tax.

iii). Painters, Sculptors & Artists:

A peculiar situation cropped up for the Painters, Sculptors and artists who exhibit their works of art in different galleries all over India. In this case, doubts prevailed as to whether they would be treated as casual taxable persons in such States which effectively meant that, they were becoming compulsorily liable for registration.

Upon suggestion of GST-PPU it has been clarified that an artist is exempted from taking registration in every State for exhibition. He is required to register only in the state of his principal place of business.

iv). Healthcare Sector:

Services by way of (i) health care services by a clinical establishment, an authorised medical practitioner or para-medics and that of (ii) services provided by way of transportation of a patient in an ambulance, other than those specified in (i) above, are exempted from levy of GST.

But, question was raised as to whether the rental charges provided by a hospital for the in-patients are to be treated as renting or accommodation services and if so, whether such charges will be subject to GST or not. The nature of the issue required addressing of such on a priority basis.

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Upon suggestion of GST-PPU it has been clarified that, such renting of rooms provided to in-patients in a hospital are exempted from levy of GST.

v). **Sweetmeat Industry:**

Sweetmeats are taxable in GST @ 5%. However, in the initial stages, it came to the notice of GST-PPU that many of the sweetmeats manufacturers are charging higher rate of tax on Sandesh when such have chocolate or dry-fruits as an ingredient.

The matter was pursued by GST-PPU and it has been clarified that Sandesh, being a sweetmeat will always be taxable @ 5%, even it is made with any additives like chocolate or dry fruit.

Question was also raised as to whether Mishti Doi is a sweetmeat and if so whether such would be taxable @ 5% or not.

It was clarified that Curd was exempted under GST and in absence of any further classification Mishti Doi would be covered under the category Curd and was exempted under GST.

vi). **Indigenous Musical Instruments:**

Indigenous Musical Instruments have been exempted from GST. However, doubts prevailed as to which musical instruments would be considered indigenous

In this regard, GST-PPU made an extensive study and upon acceptance of the entire content of such report, a comprehensive list of 134 Indigenous Musical Instruments has been published as Annexure - II appended to CGST Notification No. 28/2017 - State Tax (Rate) & WBGST Notification No. 1714-FT dt. 22.09.2017.

VII. GST-PPU has also been instrumental in suggesting some major changes in the GST compliance mechanism for the Trade & Industry.

Some important changes made in this regard as suggested by GST-PPU are as follows:

- Previously, a voluntarily registered person could apply for cancellation of his registration only after expiry of 1 year from the date of such registration.

As suggested by GST-PPU, a voluntarily registered person is now allowed to apply for the cancellation of registration before the expiry of such deadline of 1 year from the date of registration.

- Previously, the benefit of Composition Scheme was not allowed to any service provider. This affected numerous small restaurants and eating joints engaged in supply of such services.

On persuasion of GST-PPU, the benefit of such Composition Scheme henceforth been extended to restaurants also.

- Upon suggestion of GST-PPU, the threshold Turnover for eligibility to opt for Composition scheme has been enhanced from Rs. 75 Lakhs to Rs. 1 Crore, which has come up as a benefit to numerous small business entities.
- Statement of outward supplies in GSTR 1 was required to be filed monthly by all tax payers irrespective of their turnover. However, composition tax payers were required to file Returns in GSTR-4 on quarterly basis.

GST-PPU suggested that smalltax-payers who were not availing of the benefit of composition scheme could also be facilitated in a similar manner.

Accordingly, normal taxpayers with turnover up to Rs.1.5 Crore p.a. have also been entitled to file their GSTR-1 on quarterly basis.

- As per the GST Rules, a supplier was required to issue Tax Invoice for taxable supplies of goods or services or both and a Bill of Supply in case of exempted supplies of goods or services or both.

Concept of a single document called 'Invoice cum Bill of Supply' was floated by GST-PPU to facilitate "ease of doing business" by registered persons supplying taxable as well as tax-free goods or services or both which was accepted and has already been implemented

- GST-PPU has also played a major role in bringing out some other important changes affecting the business sector at large such as:
 - i). Merchant exporters are now entitled to purchase goods for export upon payment of tax @ 0.1 % only;
 - ii). The value declared in the invoice issued against a Stock transfer is accepted as the open market value;
 - iii). Refund to exporters has been allowed on manual submission of forms, etc in the absence of a complete electronic environment.

VIII. GST-PPU has also developed a uniform manual Refund Processing module:

- Refund process in GST has assumed significant importance due to its structure necessitating time-bound disposal of the refund petitions primarily to avoid capital blockage to the exporters.
- The decision to process refund claims manually on the recommendation of the GST Council in November 2017 came as a challenge to various stakeholders including the jurisdictional officers.
- Processing of refund claims manually on the basis of various circulars issued has been daunting particularly on the backdrop that multiple amendments have also been effected in this regard on a regular basis.
- GST PPU has attempted to keep the officers updated on the latest changes in the refund provisions and to solve any emerging problem.
- Training sessions have been conducted in collaboration with the HRD.
- Standard Operating Procedure (SOP) for processing of the refund claims has been prepared which is updated regularly with the latest changes.
- Power point presentations have also been circulated in this regard. GST PPU regularly interacts with jurisdictional officers and with their active participation attempts to erase out glitches.
- Various proposals for changes in the rules or in the system or for issuance of clarification in the form of circular are also made from time to time which in most of the cases have been able to solve existing problems.

IX. Developing an extensive Knowledge Centre for the Officials of the Directorate:

- Launching of a dedicated GST Tab in the Internal website as well as in the external portal incorporating all the updated Rules, Rates, Notifications, Guidelines, Clarifications, Circulars and Orders.

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- Publishing a comprehensive Book upon compilation of the GST Acts and Rules for the use of the Officials of the Directorate.
- Preparing consolidated documents on Rate of Goods & Services (both exempted and taxable) incorporating all the amendments made so far.
- Interacting regularly with Officials of the Directorate and Master-Trainers of GST on issues of changes in the GST Laws and its functionalities.
- Preparing PPTs, SOPs & Guidance Notes on various topics of GST.

31. INFORMATION SYSTEMS DIVISION

Information Systems Division (ISD) has been the backbone of Directorate of Commercial Taxes in West Bengal for implementation of e-Governance in various aspects of indirect taxes. The ISD, as the internal Information technology (IT) wing of the directorate plays key role in maintenance and upgradation of IT infrastructure and implementation of new e-services. With the introduction of GST, ISD now provides the basis on which the entire Directorate functions.

ISD has been a catalyst in rolling out the citizen-centric/business-centric services with a view to reduce the cost of compliance and enhance the ease of doing business in the State of West Bengal. The uninterrupted and untiring efforts of ISD was recognised when the Directorate won several awards for success in e-Governance initiatives viz. CSI Nihilent Award, National e-Governance Award, SKOCH Award, Golden Peacock Award, etc in previous years.

The task of bringing out the Annual Administrative Report by compiling and collating of all relevant data and information of all wings and cells of the Directorate is also carried out by ISD.

ISD & TRANSITION TO GST REGIME

2017 has been the most crucial year in the history of indirect taxes in India as the nation witnessed the significant transition to GST from erstwhile VAT, CST system. As GST relies on an intricate e-Governance system, ISD, as a wing of WBCTD, was best to be entrusted with the responsibility of ushering in the NEW TAX regime in the state of West Bengal. This transition would not have been possible without the strong foundation work accomplished by ISD over the years. ISD had to execute a plethora of special activities pertaining to implementation of GST. Some of these are enumerated below.

Pre-GST preparation works

- ISD exercised the PAN data correction work of existing WBVAT dealers as necessary preparatory work for GST. These data were regularly shared with GSTN.
- GST Migration of existing VAT dealers across West Bengal was facilitated by ISD. Provisional IDs along with access tokens were shared with dealers across the state through ISD. A dedicated module was developed in IMPACT for the distribution exercise. As a result around 75% existing VAT dealers could migrate to GST system successfully before commencement of GST.
- ISD provided the necessary infrastructural support to GSTN as per their requirements for rolling out GST in the state e.g. connecting WBCTD offices to GSTN servers etc.
- Officers posted at ISD attended various workshops organized by GSTN during the preparatory phase of implementation of GST. Several hardware and software related upgradation exercises, regular data sharing of existing WBVAT taxpayers, tax officials of the directorate were carried out in coordination with GSTN.

- ISD facilitated migration of existing taxpayers of Agriculture Income Tax in coordination of GSTN.
- ISD actively coordinated with PRO section and HRD Cell for imparting training to officials of the directorate and raising awareness of public about GST through outreach programmes.
- Two Commercial Tax Officers from ISD went to Port Blair to impart GST related training to Indirect Tax department personnel of Andaman and Nicobar Administration during 23rd-26th June, 2017.
- Due to the efforts of ISD, there has been a minimum number of cases of taxpayer grievances in this state as compared to other states in the country.

GST Back Office Related Works:

- Create and Update Records of the officers of CTD
- Allocation of necessary roles to the officers
- Transfer of Charge when an officer is transferred to other jurisdiction
- Re-allocation of Work Items for the officers who are on leave
- Helping the officers with Back Office related issues
- Communicating issues faced by the officers to the GSTN for an early resolution of the same
- Help the officers with correcting jurisdiction of the taxpayers who are allotted wrong jurisdiction
- Redress Grievances raised by the taxpayers to the extent possible

GST Data Management Related Works :

- Extraction of GST data related to Registration, Migration, Return, Refund, Casual Taxpayer Report etc. from GSTN SFTP server.
- Handling and Managing large volumes of data meant for State of West Bengal generated as a result of submission of various forms by taxpayers prescribed under the GST Act through GST common portal.
- Uploading the incremental and dump GST data on daily and weekly basis in IMPACT database that is being received over through GSTN SFTP client.
- Design and creation of internal database for storing GST data obtained from GSTN. As a part of the process table structures of GST Registration, Migration, Return, Refund etc in Impact were created as and when required. The database design is being updated in a dynamic manner as per incremental requirements.
- Processing of data received from GSTN and making these processed data available to Jurisdictional Officers through IMPACT and Internal Website.
- Coordinating and correspondence with GSTN in case of inaccuracy or any discrepancies found in dump or incremental data received though SFTP server.

Other works

- ISD officers organized several webinars on GST return forms, Offline utility tools through YouTube channel of NeGD and Digital India in coordination with GSTN to raise awareness of common public about various aspects of GST.

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- ISD officers attended NIC workshop for National E-Waybill system before commencement of E-Waybill under GST. ISD has been instrumental in the transition to GST E-waybill system across the state from erstwhile Waybill system under WBVAT.

The following list shows the GST related e-services launched by the CT Directorate for the usage of the officers of our Directorate in 2017-18:-

Sl. no.	Application Name	Launch Date	Server
1	GST menu to upload GST data in CTD Production system	04/09/2017	IMPACT
2	Demat Waybill under GST regime	07/07/2017	WBCOMTAX
3	MIS Application on GST Registration	07/09/2017	IMPACT
4	GST-Refund-Register	13/12/2017	IMPACT
5	GST Payment and Return MIS Application	01/11/2017	IMPACT
6	Development of MIS on 'Waybill used / Waybill utilized by GSTIN'	29/08/2017	IMPACT
7	GST Refund Register MIS	15/03/2018	IMPACT

Legacy data related e-services launched in 2017-18

Sl. no.	Application Name	Launch Date	Server
1	eRC Cancellation Ver-2 (on-line application)	18/05/2017	WBCOMTAX
2	RC Cancellation (Internal Application)	19/05/2017	IMPACT
3	MIS of Refund Adjustment Order	06/11/2017	IMPACT
4	Change Management of VAT Return	30/06/2017	WBCOMTAX
5	Change Management of Dashboard query of TRO	31/08/2017	IMPACT
6	Change Management of Form-16	30/05/2017	WBCOMTAX
7	Incorporation of Entry Tax under Assessment	18/09/2017	IMPACT
8	Change Management of Assessment (under VAT Act)	15/05/2017	IMPACT
9	Change Management of Audit Module	23/06/2017	IMPACT
10	Change Management of Special Audit	31/08/2017	IMPACT
11	Document Viewer Application in NR (New Registration) module	19/05/2017	IMPACT
12	Development for CST Forms (H and F) MIS in IMPACT	23/10/2017	IMPACT
13	Development for CST Forms (F,EI, EII) MIS for outside State dealers in IMPACT	05/12/2017	IMPACT

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Sl. no.	Application Name	Launch Date	Server
14	Integration of Special Audit module and Appeal module with the MIS Assessment charge wise summary.	09/08/2017	IMPACT
15	Change Management to match the login process. in DMS application	14/07/2017	IMPACT
16	Development of reopening of Audit module	07/09/2017	IMPACT
17	Change Management in Assessment charge-wise summary in viewing initiated cases of Assessment, Audit and Special Audit module.	26/10/2017	IMPACT
18	Assessment Entry Tax Revised Demand Notice	24/04/2017	IMPACT
19	Change Management of CST Return	20/02/2018	WBCOMTAX
20	Change Management of CST Forms Generation (C & F)	05/02/2018	WBCOMTAX

DOCUMENT MANAGEMENT SYSTEM

The process of uploading documents and sending emails through DMS has started with the Assessment, Audit, Special Audit cases of FY 2012-13 onwards.

PROFILE OF DMS DURING 2017-18

Service Name	No. of documents uploaded	No. of emails sent
Account Statement	1	0
Adjournment Notice	8758	8499
Assessment Order	19849	18289
Audit Report	11066	10031
Case related documents or detail of accounts and claims	4	0
Computation Sheet	8496	8065
Demand Notice	22374	20365
Documents related to Appeal-Revision-Review	5	0
Draft Assessment Order	11336	10567
Draft Audit Report	10712	9833
File Requisition	811	0

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Service Name	No. of documents uploaded	No. of emails sent
Final Order	760	453
Form 1026	1145	1126
Form 69	1582	1554
Initiation Notice	61184	58142
Miscellaneous documents	30	0
Modified Demand Notice	53	0
Order forwarding	9	9
Order sheet	14	0
Payment Challan	9	0
Penalty proceedings	2	0
Report	11	0
Show Cause	1054	136
Total	159265	147069

CYBER FRAUD PREVENTION CELL (CFPC)

With the introduction of web-based e-services on matters related to Commercial Taxes in West Bengal through the CTD Portal www.wbcomtax.gov.in, several cases relating to alleged cyber fraud like identity theft, misuse of online facilities, unauthorised access etc. started coming in from various sources. To have a specific task force for this particular type of suspected anti-revenue activities, the CYBER FRAUD PREVENTION CELL (CFPC) was created under Information Systems Division (ISD) in 2013. The cell investigates any such complaint received from elsewhere as well as self-generated cases and takes appropriate action with the help of outside agencies like Internet Service Providers, Mobile Service Providers, Police Departments, Other States' Commercial Tax Department etc., wherever necessary.

Number of cases of Cyber Fraud Prevention Cell in 2017-2018

Number of cases initiated		Number of cases disposed	
Complaint Received	7	Authentication pending from the end of the complainant	4
Investigation started by CFPC on the basis of the database information	8	Investigation completed with redressal of the complaint	11
		Investigation is under going	0
Total	15		15

There is a plan to transform this Cyber Fraud Prevention Cell into a full-fledged Cyber Forensic Lab for seizure and examination of the electronic records for the purpose of investigation into tax frauds.

DATA ANALYSIS WING DURING 2017-18

SOME OF THE AREAS DAW HAS PERFORMED in 2017-18

1. Sending 1421780 mails to Dealers
2. Undertake provisional Assessment
3. Monitoring of Tax defaulters and return defaulters
4. Providing Regular reports and customised reports to Charges, Bureau of Investigation, IIU and other offices
5. Preparation of data and reports as required for Tax Administration
6. Compilation of Feedback from Charges and presentation at meetings and helping in planning of revenue augmentation
7. Played a pivotal role in distribution of taxpayers between Center and State in the wake of GST regime

DAW has been created in February, 2012 under the guidance of the Commissioner as a separate unit for sole purpose of analysis of data and for providing exception reports to the assessing officers. It has been relentless in its pursuit of excellence through MIS reporting and through its varied activities in the realm of data harvesting.

The officers of the Directorate have been instrumental in putting the data into good use and have collected huge revenue out of them.

Among the major activities of DAW, the following are representatives:

Exception Reports:

DAW prepares a number of exception reports to identify cases of tax evasion round the year. Some reports are periodic and some are as per requirements of the assessing or investigating officers. These reports are prepared to identify cases of definite evasion or closely indicative.

Feedback Module:

DAW has introduced its own webpage backed by data server for publication of the reports and collection of case-to-case feedback on action take. The access to the module is restricted to officers only through self-generated user-id and password.

Mass Mailing:

One of the break-through developments in CTD was the introduction of a powerful Mass Mailing System, which enabled the directorate to interact over email to thousands of dealers instantly. DAW has sent more than 14 Lakh mails to varying sets of dealers for the purpose of communication regarding Provisional Assessment, Cancellation Notice, Sale-Purchase Mismatch and Migration to GST etc. This year greater effort was given in sending mass mails to dealers for migration to GST regime by enrolling their name under GSTN portal.

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Provisional Assessment:

DAW has sent more than 31 thousand mails containing demand notices of Provisional Assessment u/s 45 of the WBVAT Act 2003, to return defaulters who have had footprints of sales or purchases in returns of other dealers. These dealers were assessed following a complicated system of calculations derived from criteria as devised by a committee.

From Q.E. 31st March, 2013, the Directorate of Commercial Taxes has been sending centralized emails containing Notices and assessment orders under Section 45 of the WBVAT Act, 2003, to dealers who have-

- a) Made sales to other dealers during such quarter as per Annexure B Part I of return submitted by other dealers, and/or
- b) Made purchases from other dealers during such quarter as per Annexure B Part II of return submitted by other dealers, and/or
- c) Made import using waybills during the period.

The logic followed, as approved by CCT/WB, for calculating the various parameters of such dealers based on the data as found from the points above, is as follows:

Identification of Cancellable dealers:

DAW regularly identifies dealers who are chronic return defaulters, taxpayers defaulting 4 consecutive returns are reported to the Charges for cancellation procedure. Progress is monitored by CCT in the monthly meetings. This has helped in cleansing of dormant dealers. Charges and other anti-evasion wings are fed with the data of ITC claimed by the beneficiaries from these dealers for subsequent legal actions for recovery of the lost revenue.

Sale Purchase Mismatch exercise:

DAW was instrumental in conducting the entire Sale-Purchase mismatch exercise for the FY 2016-17, which helped the charges realize considerable amount of revenue. DAW also went forward with analysis of the reconciled data and interacted with officers of the entire state to explain and report on the database. This mismatch information constitutes one of the bases for selection of Special Audit.

Audit Selection:

Based on criteria approved by CCT/WB, DAW helped in selection of dealers for VAT Audit and is responsible for publishing in the website and circulation of the selection list to Charge and Circles. The entire process of audit selection takes place with active help from Central Audit Unit (CAU) and under the guidance of Addl. Commissioner of CAU. In 2017-18, 1073 dealers had been selected for VAT Audit for the accounting year 2015-16.

Special Audit:

Special Audit is the mechanism of audit of an assessee for one or two specific purposes. Under directions of the Commissioner, 27482 dealers (10.44% of total of 263298 dealers) for FY 2015-16 had been selected by DAW based on intelligent criteria agreed upon by the Commissioner.

Assessment Helper:

DAW is responsible for criteria-based selection of dealers who were liable to be assessed on various grounds. Working on the data, officers had very little difficulty in finding out whether a dealer is to be assessed or not, being relieved of the arduous task of going through returns manually.

Monitoring of claims of concessional sale:

DAW has been instrumental in monitoring claims of concessional sales and stock transfers by dealers and their subsequent uploading of declaration forms to the effect. DAW regularly sent updated reports to charges which helped them to monitor the dealers effectively.

Alert mails:

Data Analysis Wing sends Alert Mails to officers on a regular basis whenever a dealer deviates significantly from the normal activities, intimating them on a possible revenue leakage. In most cases, prompt action by the concerned office has prevented substantial leakage of revenue, thanks to Alert Mails.

Towards GST Preparedness:

DAW has contributed towards framing of GST ecosystem by providing financial data to the Empowered Committee, GST Council and to State Finance Department required for policy formulation. These data has helped the State in bargaining State's demand in respect of division of tax payers between the States and the Union and also to develop revenue sharing model. The support of fact based backend data has helped the State's legitimate claims on strong footing. Officers of DAW have also been developed as Master Trainers for GST and GST Network and contributed towards training the personnel of the Directorate as well as outreaching the taxpayers for their inclusion in the new tax ecosystem. DAW has also played a pivotal role in distribution of taxpayers between Center and State.

The year wise achievements of DAW are provided in following Charts:

**COMPARATIVE REPORT ON PERFORMANCES OF DATA ANALYSIS WING IN
2014-15, 2015-16, 2016-17 & 2017-18**

Data Analysis Wing as revenue generator

1. COLLECTION FROM DAW REPORTS AS REPORTED BY CHARGE/BOI/IIU (Rs. in Crore)					
		2014-15	2015-16	2016-17	2017-18
1	Collection from Mismatch as reported by Charges	10.82	59.43	9.31	
2	Collection from Mismatch online	5.93	9.68	9.02	4.08
3	Collection by Charges from Other reports of DAW	131.35	50.79	204.97	
4	Collection by Bureau of Investigation Unit - I from DAW Reports	10.14	163.46	.34	
	Collection by Bureau of Investigation Unit - II from DAW Reports	7.01	1.92	N.A	
	Collection by Bureau of Investigation Unit - III from DAW Reports	0.79	22.17	N.A	

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		2014-15	2015-16	2016-17	2017-18
	Collection by IIU from DAW Reports	1.74	15.23	21.25	
5	Collection from Special Audit on Mismatch and other reports	17.01	18.03	68.71	
6	Ab-initio Cancellation	0	8.35	N.A	
7	Refund disallowed on account of Mismatch	N.A	1.88	43.21	
8	Refund disallowed on account of ab-initio cancelled dealers		3.46		
	TOTAL:	184.79	354.40	356.81	4.08

2. COLLECTION FROM MASS MAILING

	Mail Sent	2014-15		2015-16		2016-17		2017-18	
		Count of Returns Filed	Amount in Crore	Count of Returns /cases	Amount in Crore	Count of Returns /cases	Amount in Crore	Count of Returns /cases	Amount in Crore
1	Provisional Assessment	13598	138.57	40312	492.50	39004	486.98	19436	227.28
2	Cancellation Notice	0	0	0	0	0	0		
3	Notice for Blocking of Tax carried forward to next financial year	0	0	0	0	0	0		
4	Notice to defaulters, low tax payers and high ITC Carry Forward for revenue augmentation in March/Holding of High Stock	N.A	502.85 (Total tax Collection)	14496	503.22 (additional tax realised)	6600	419.41 (additional tax realised)		
5	Notice for payment of Interest for 13-14 & 14-15	0	0	4215	11.28		0		
6	Notice for payment for non-uploading of CST Forms	0	0	600	4.78		0		
8	CST paid by CST return defaulters notice dated 22/02/16			854	10.03	0			
9	Output Tax anomaly 02/03/16			138	1.26		0		
	TOTAL:		641.42		1023.07		906.39		227.28

Directorate of Commercial Taxes

REPORT ON MASS-MAILING					
		No of Mails Sent			
	Notices	2014-15	2015-16	2016-17	2017-18
1	Notice for March Payment	220243	234724	238158	237936
2	Notice for Mismatch Reconciliation	108884	161320	415206	162392
3	Provisional Assessment	41209	55545	57619	31851
4	Notice for PAN Mismatch	21305	64487	1275976	0
5	Cancellation Notice to Defaulters / PAN Mismatch	3497	0	17484	0
6	Notice for uploading correct email id	145518	0	0	0
7	CST Form upload notice	0	52918	97838	15978
	Notice to dealers who filed revised return changing ITC C/F	0	0	0	0
8	Notice for short payment of taxes	2081	0	0	0
9	Notice for filing of returns prior to Prov. Asst.	8889	0	686	0
10	Updating of PT Enrolment	225914	218262	0	0
11	Notice for updating of Assessed Dues	64702	0	0	0
12	Notice to defaulters, low tax payers and high ITC Carry Forward for revenue augmentation in March	31573	0	0	0
13	Notice to dealers of CD on Group re-allotment	475	0	0	0
14	Notice to pay Professional Tax	0	263605	0	0
15	Notice to reconcile difference in Output Tax	0	2363	0	0
16	Notice for payment of Interest	0	2419	0	0
17	Notice to CST Return Defaulters	0	2796	0	0
18	Notice to OT Nil and Composite dealers	0	1148	0	0
19	Notice to Assessed Dues	0	3520	0	0
20	Notice to tax defaulters	0	732	0	0
21	Notice to Return Defaulters	0	64577	0	0
22	Notice to dealers holding high stock	0	9966	0	0
23	Notice to submit GSTR-3B				471085
24	Notice for Migration to GST				428270
25	Notice to pay Entry Tax				52249
26	Notice to Tax deductors				16590
27	Notice to GST Refund claimants				5429
	TOTAL:	874290	1138382	2102967	1421780

Directorate of Commercial Taxes

STATISTICAL INFORMATION on e-SERVICES for the Year 2017-18

E-RETURN

The first online service introduced by the Directorate was electronic filing of Return. The system was introduced w.e.f. Q.E. 31/12/2007 (to be filed from 01/01/2008 onwards) with a small number of 4518 big and selected dealers. Gradually more and more number of dealers was selected from time to time and each dealer was communicated of his selection through post indicating his User-id and Password for accessing the system. From Q.E. 31/3/2010 (to be filed from 01/04/2010 onwards) all the registered dealers (even the dealers under composition scheme) are required to file online Returns.

Electronic filing of Returns under WBST Act has been introduced w.e.f Q.E. 30.06.2011.

Electronic filing of Return has also been introduced in Profession Tax from the quarter ending 31/12/2009.

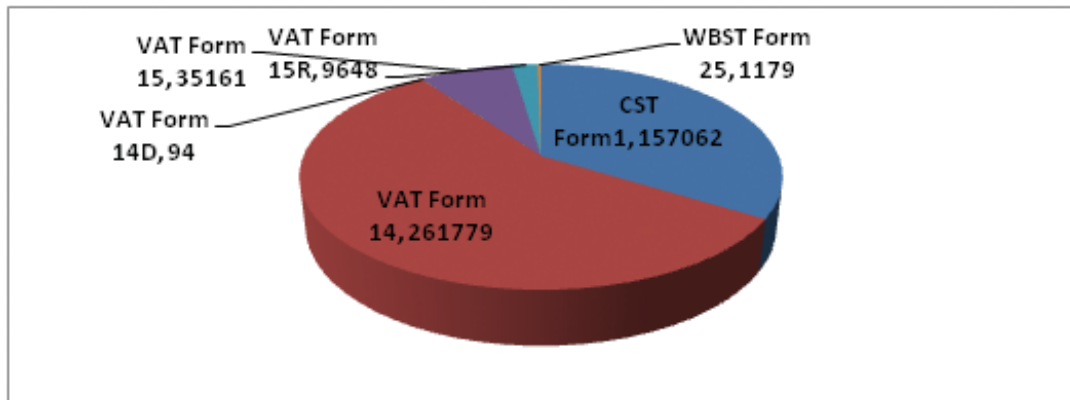
According to the amendment made to WBVAT Rules, 2005, through Notification No. 1024-FT, dated 21.07.2016, all registered dealers filing return in Form 14/14D/15/15R having turnover of sales or contractual transfer price or both in the immediate previous year, i.e., 2015-16, in excess of rupees fifty lakhs or having registration under the Companies Act, 1956, or the Companies Act, 2013, shall have to furnish return using DIGITAL SIGNATURE mandatorily from quarter ending 30th June, 2016, in terms of amended rule 34A(3) of WBVAT Rules, 2005.

Quarter wise total No. of Returns submitted by dealers under different Acts for four quarters: 2017-18

Name of Act	Form type	Return Submission Type	Quarter-wise Total no of Returns submitted				Annual Total	Total No. of revised Returns submitted (all 4 qtrs.)
			201706	201709	201712	201803		
CST	1	WITH DSC	52321	44	33	28	52426	2974
		WITHOUT DSC	104425	102	60	49	104636	4720
		Total	156746	146	93	77	157062	7694
VAT	14	WITH DSC	83480	21	5	2	83508	7562
		WITHOUT DSC	178159	98	11	3	178271	12937
		Total	261639	119	16	5	261779	20499
VAT	14D	WITH DSC	0	0	0	0	0	0
		WITHOUT DSC	94	0	0	0	94	14
		Total	94	0	0	0	94	14
VAT	15	WITH DSC	0	0	0	0	0	0
		WITHOUT DSC	35029	132	0	0	35161	1457
		Total	35029	132	0	0	35161	1457
VAT	#15R	WITH DSC	0			0	0	0
		WITHOUT DSC	9647			1	9648	244
		Total				1	9648	244
WBST	25	WITH DSC	133	43	34	27	237	9
		WITHOUT DSC	453	191	163	135	942	22
		Total	586	234	197	162	1179	31

*Data as on 25-06-2018

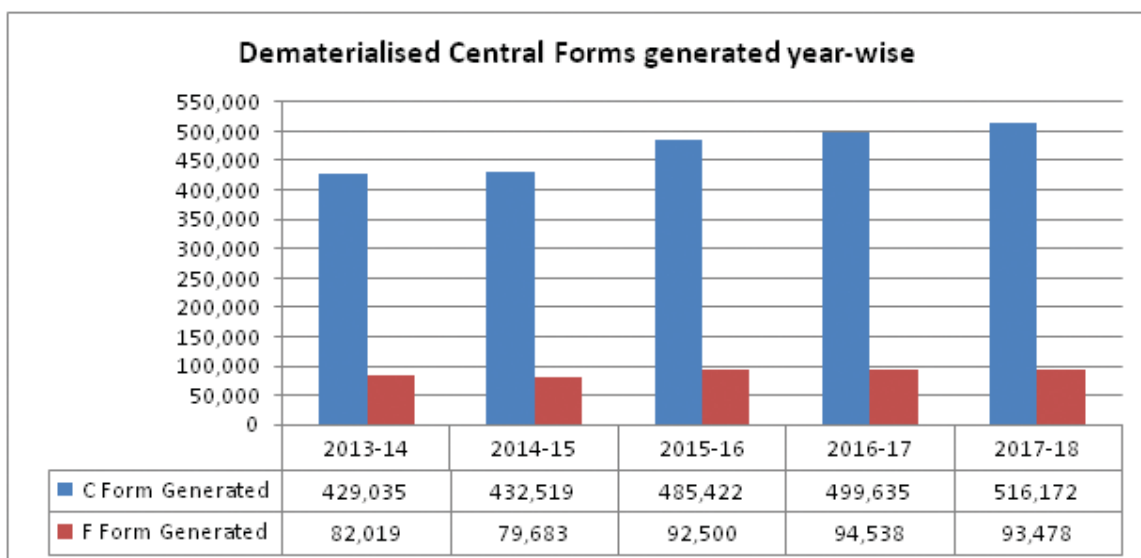
Annual return



DEMATERIALIZATION OF CENTRAL FORMS

The citizen-centric nature of administration of the Directorate entered into a new era when the facilities for online application for the issue of CST related Declaration Forms/ Certificates and online application for the issue of Way Bill were offered to selected dealers from the beginning of 2009. It was thereafter considered to provide a more improved e-service in this respect so that the dealers are not required to make any electronic application and can themselves generate and print 'C' & 'F' Forms against inter-State purchases and / or stock transfer once they file the periodic Returns under the CST Act.

Thus, the dealers have been allowed the facility of generating and printing the 'C' and 'F' Forms on and from 01/07/2010, in dematerialized form through the Directorate's website in respect of transactions made with effect from 01/04/2010. The dealers have to file their Returns electronically and file the paper copy of Returns, where required, in the concerned Charge / Corporate Division in order to be able to generate and print the Forms. The printed forms are to be stamped and signed by the dealers themselves and need not be endorsed by any authority of the Commercial Taxes Directorate.



*2017-18 Data as on 27-08-2018

Directorate of Commercial Taxes

Around 5.16 Lakh 'C' Forms and 93.5 thousand 'F' Forms have been generated by registered dealers respectively, in dematerialized form in the year 2017-18. The graph above gives a comparative picture of volume of dematerialized forms generated by the dealers over a period of five years.

DEMATERIALIZATION OF WAYBILL

Electronic system of issuance of Way Bills under the WBVAT Act was introduced on and from 1st December, 2010. Since then, a huge number of dealers have been benefitted. It is needless to mention that Way Bills were needed for import of taxable goods in West Bengal. Before introduction of this new system of dematerialized Way Bill, a dealer or a person intending to import taxable goods in the State had to procure press-printed Way Bill from the respective Charge Office/ Central Section on paper-application or to file an online application for issue of the press-printed Way Bill in Form 50. The Way Bills thus obtained had to be filled in and had to be produced at the entry-point check post for endorsement by the concerned Commercial Taxes authorities.

Under the new system, the Way Bill in Form 50A was generated and printed from the Directorate's website by the importing registered dealers after furnishing the required particulars. The generation was made in two parts. The Way Bill key no(s) is generated by the consignee himself using his User-ID and Password and the Way Bill in form-50 is generated either by the consignee or by any person authorized by him (consignor/ transporter/ agent etc) by using the Key No. Provision has also been made in the system for transshipment during the movement of the goods vehicle.

The WBVAT Way Bills in Form 50A generated electronically in dematerialized form was not required to be presented before any check post or Range Office for endorsement. However, where a goods vehicle transporting the goods was intercepted by any officer of the Commercial Taxes Directorate at any place in West Bengal, the transporter had to produce the Way Bill before the intercepting officer of the Commercial Taxes Directorate. With the introduction of the system of online generation of Way Bills, issue of press-printed Way Bills in Form 50 to registered dealers was discontinued except in certain circumstances.

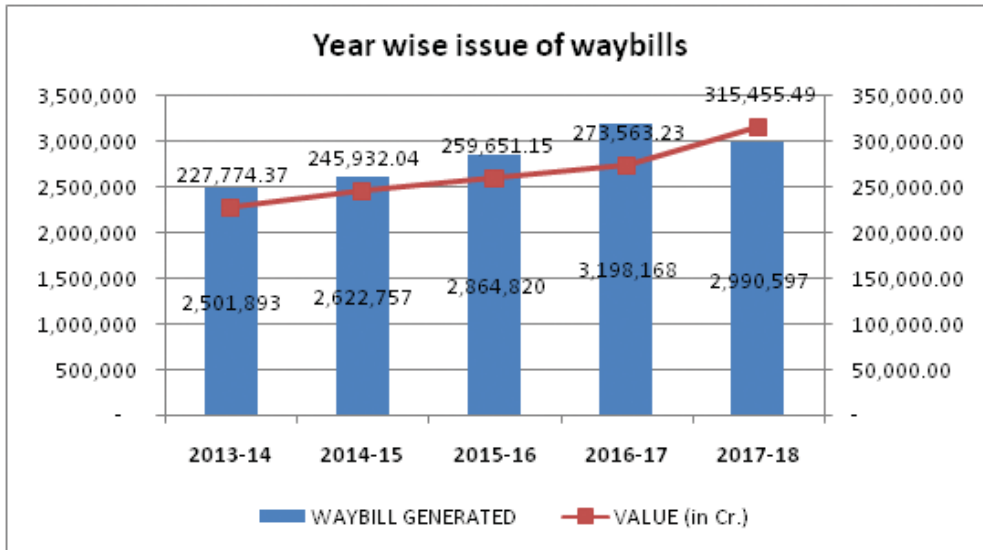
In the year 2013-14 the Directorate started to extend the facility of online Waybill Generation to the unregistered dealers and persons. In total, 4596 nos of unregistered e-Waybills have been generated during the year 2017-18 with import value worth Rs. 399.11 Crore.

As per Notification No.1156-F.T., dated 30-06-2017, electronic generation of e-way bill from the website of the Directorate of Commercial Taxes, West Bengal was made mandatory in exercise of the power conferred by sub-section (1) of Section 68 of the West Bengal Goods and Services Tax Ordinance, 2017 (West Ben. Ord. II of 2017) read with rule 138 of the West Bengal Goods and Services Tax Rules, 2017 for any goods of consignment value exceeding rupees fifty thousand while such goods are in movement or in transit storage in West Bengal. This notification came into force with effect from the 1st day of July, 2017.

The following table shows the details of generation of electronic waybills during 2017-18:

Period	Act	No of waybills generated	Import Value involved (In Crores)
April 2017 to June 2017	WBVAT Act 2003	8,69,378	75,812.29
July 2017 to March 2018	WBGST Ordinance 2017	21,21,219	2,39,643.21
	Total:	29,90,597	3,15,455.49

A total of 29,90,597 WAYBILLS (under WBVAT Act and WBGST Ordinance) have been generated by the dealers/taxpayers involving total import value of Rs. 3,15,455.49 Crore throughout in the financial year 2017-18. The Waybill generation and corresponding value of the imported items for five years have been shown graphically below: -



DEMATERIALIZATION OF TRANSIT DECLARATION

As per section 80 of WBVAT Act when a vehicle carrying taxable goods comes from any place outside the State of West Bengal and is bound for any other place outside the State, that is to say, when the consignment passes through the State, the transporter is required to make a declaration that the consignment of goods, the details of which are given by him, are being carried / will be carried from one State to another State through West Bengal and no portion of the consignment of goods shall be unloaded within West Bengal for any purpose other than the purpose of shipment for export and that the said goods will not be delivered or sold in West Bengal.

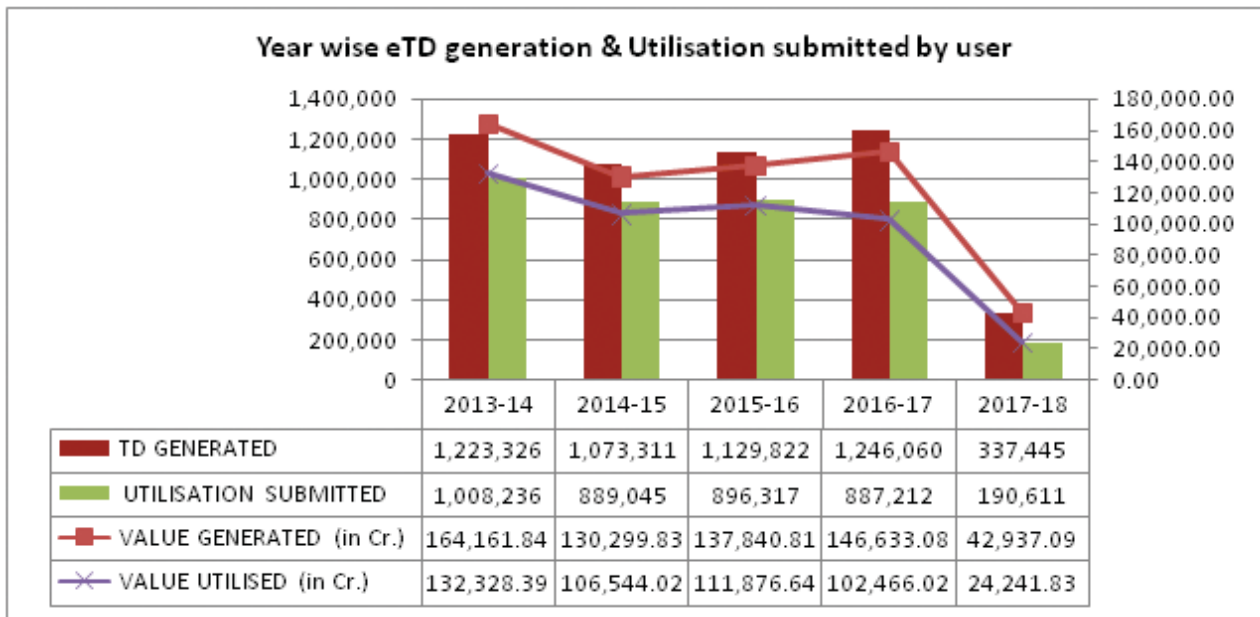
Before introduction of the online systems, a transporter intending to carry taxable goods through West Bengal had to make paper declaration before the authorities of the entry-point check post for countersignature, carry the same along with other documents during the movement of the vehicle in the State and produce the countersigned declaration to the authorities of exit-point check post for necessary endorsement before leaving the State.

In the new electronic system of Transit Declaration which came into effect from 15th November, 2010 in place of the old system of manual declaration at the entry-point check post a transporter has to submit information and make the declaration online through the link provided in the website of the Directorate for generation of the Transit Declaration. On successful submission of the information, a Transit Declaration is generated with a unique Transit Declaration Number. The transporter gets a print of it, signs on the same and the TD is carried by the driver of the goods vehicle before entry in West Bengal and throughout his journey till exit from the State. The TD so generated, printed and signed is not required to be produced before any authority of a check post for countersignature or endorsement. However, the TD is needed to be produced before the officer of Commercial Taxes Directorate, if the vehicle is intercepted at any place in West Bengal. The transporter has to submit an utilisation statement electronically through the website within seven days after exit of the vehicle from West Bengal.

Directorate of Commercial Taxes

With the introduction of GST Act, generation of e-TD under WB VAT Act has been withdrawn with effect from 1st July 2017 for goods covered under GST. During the first quarter of 2017-18 around 3.37 Lakh Transit Declarations have been generated in dematerialized state of which about 1.91 Lakh declarations have been declared utilized.

e-TD generation and corresponding utilization of the generated e-TDs over a period of five years are shown graphically below:



32. PROFESSION TAX WING

Profession Tax is a direct tax resource of the Government of West Bengal. The Directorate of Commercial Taxes, West Bengal administers Profession Tax, with its existing work-force and infrastructure. The Profession Tax is now totally on-line and a true example of 'e-Governance' with its well equipped 'web-application based' tax administration. Every need of a tax payer or an official, in respect of Profession Tax matters, is fulfilled through the 'GIGW-certified' website, www.wbprofessiontax.gov.in, through various dedicated software applications present there. The website has crossed overwhelming 63,00,000 visits within 3 years of its coming into existence. In this on-line Profession tax administration regime, 1013942 persons have been granted enrolment certificates and 79585 employers have been granted registration certificates already.

The well designed software applications have successfully reduced cost and time, both, at the citizen's end. The systems have ensured correctness in data insertion and data management by way of adopting multiple stages of verification and cross-verifications on-line. To ensure flawless payment of tax by the citizen, the Profession Tax uses unique the PT e-Payment module, with the facility of auto population of relevant data, resulting in replacement of manual typing of details except input of unique identification number of the citizen. Further, payment records are auto-populated in the return module replacing insertion of lengthy payment details in manual way, hence ensuring accuracy and reduced time of compliance. Regular monitoring of the feedback relevant to these e-services is instrumental in necessary modification and developments which has made these e-services truly user-friendly and iconic in its genre. In the F.Y. 2017-18, total 57 modifications have been incorporated in the different Profession Tax Modules.

The objective of "no or minimum physical touch point" as envisaged by the government before introduction of this new system of Profession Tax has been fully justified as no physical visit by the citizens is required for getting Enrolment, Registration or Profession Tax Payment Certificates. The same is true for amendment & cancellation petitions. All this can be done from anywhere 24X7.

The Profession Tax wing of the Directorate of Commercial Taxes has achieved 100% compliance of BRAP 2017 (Business Reform Action Plan, 2017), under the EODB initiative of the Government of West Bengal.

The erstwhile Profession Tax offices (Range and Units) are now merged with the mainstream Commercial Tax administration, resulting in significant convenience to the tax payers. The designated Commercial Tax establishments have their own set up for dealing with Profession Tax matters. The officials render real time services to the revenue administration on every approach. In this paperless environment, the tax payers are enjoying true benefit of an 'advanced citizen-centric e-Governance'. However, the benefit of the existing modern systems is being enjoyed by the tax officials as well, especially in their tax payment and compliance monitoring works. Fast and systematic reports on the tax default, non-compliance and avoidance cases, are generated and actions are taken accordingly to safeguard Government revenue. System generated bulk sms and emails are sent to the targeted tax-payers as and when required by the Profession Tax Headquarters. Adoption of such modern means of communications has drastically reduced the expense on the part of the Government apart from saving time and manpower.

As the nodal unit, the Profession Tax Headquarters is responsible for the coordination among intra and inter departmental offices and dealing with a series of works of various natures. It looks after the e-services and public-grievance issues, legal & court matters, public relations, intra-departmental communications, database collections besides its role in following up (selectively) defaulters with electronic and manual ways. Further, the tax payment by the Central Government offices is exclusively monitored by this unit. There remains a citizen-friendly helpdesk cum public relation cell at the Profession Tax Headquarters (at the 6th Floor, 3rd Building, 14, Beliaghata Road, Kolkata 700015) to provide all sorts of assistance and information (on Profession Tax e-services and other Profession Tax issues), to the tax payers in particular and citizen in specific.

Profession Tax administration is almost paperless now, to support the ongoing 'Go Green' campaign.

33. INFRASTRUCTURE DEVELOPMENT

Infrastructural Development work of Sales Tax Directorate throughout West Bengal has taken a great shape during recent years. Besides special repair and painting work of the internal rooms & corridor of different floors of Main Building and Annex buildings Beliaghata Complex, major renovation and repair works of the toilet blocks at Beliaghata has also been undertaken. Three security kiosks have been constructed at the entry/exit gates at Beliaghata complex to monitor vehicular movements. Electrical Installations at different floors of Main Building, Annex Building I & II within Sales Tax Beliaghata have also been repaired as necessary. Implementation of fire fighting system for Main Building, Annex Building-I & Annex Building-II within Sales Tax Beliaghata Complex is nearing completion. Repair, renovation and various other works relating to infrastructure development has also been extended to the offices at Salt Lake, Behala, Howrah, Durgapur, Alipurduar etc. Administrative approval & financial sanction has been accorded towards installation of CCTV at Barovisa C.P. in Alipurduar District.

Directorate of Commercial Taxes

The table below enlists the status of some schemes for which funds have been released and utilized in 2017-18.

Sl. No.	Name of Scheme	Fund released during 2017-18	Fund utilized during 2017-18	Achievement
1	Construction of 4th building at Beliaghata Complex. Rs. 24,45,90,942/- G.O. No. 729(S) F.T dt. 18.11.14	Rs.25,00,000/- (Civil) G. O. No. 192(S) F.T. Dated 27.03.2018.	Full	Work Done
2	Major repair & renovation of Toilet blocks in the office building within Sales Tax at Beliaghata Complex. Rs. 1,30,50,136/- 186(S)-F.T. dt. 16.03.2017	Rs.80,50,136/- (Civil) G. O. No. 361(S) F.T. Dated 02.06.2017.	Full	Work Done
3	Renovation of electrical installation work at 3rd floor of Main Building, 8th floor of Annex Building-I and 7th floor of Annex Building-II at Sales Tax, Beliaghata Complex.	Rs. 36,51,959/- 553(S)-F.T. dt. 01.09.2017	Full	Work in Progress
4	Renovation of wall panelling and false ceiling of Special Commissioner Room No. 201/1 & 201/2 at 2nd floor of Main Building at Sales Tax, Beliaghata Complex.	Rs. 6,21,102/- 553(S)-F.T. dt. 01.09.2017	Full	Work Done
5	A. Construction of work station including replacement of existing windows with aluminium windows at big hall at 8th floor of Annex Building-II at Sales Tax, Beliaghata Complex.	Rs. 23,00,710/- 553(S)-F.T. dt. 01.09.2017	Full	Work Done
	B. Expenditure towards supply & installation of work station furniture at 8th floor, Annex-II of Sales Tax Beliaghata Complex.	Rs. 15,04,785/- 201(S)-F.T. dt. 29.03.2018	Full	Work Done
6	Expenditure towards the cost of special repair and painting of the internal rooms & corridor of 2nd floor of Main Building and Annex building I & II within Beliaghata Complex. Rs. 66,57,966/- 591(S)-F.T. dt. 12.09.2017	Rs. 42,00,000/- 588(S)-F.T. dt. 24.11.2016		Work near Completion
7	Special repairs and painting to the internal rooms and corridor of 8th floor of Annex Building-I within Sales Tax Beliaghata Complex.	Rs. 22,85,324/- I/1190/2018 dt. 07.02.2018		Work in Progress

Directorate of Commercial Taxes

Sl. No.	Name of Scheme	Fund released during 2017-18	Fund utilized during 2017-18	Achievement
8	Administrative approval & financial sanction towards construction of three Kiosks within Sales Tax Beliaghata Complex. Rs. 12,31,672/- 618(S)-F.T. dt. 22.09.2017	Rs. 12,31,672/- 200(S)-F.T. dt. 29.03.2018	Full	Work Done
9	Expenditure towards renovation of Special Commissioners' rooms 202, 203,205,209,210 & 211 at 2nd floor, Main Building of Sales Tax Beliaghata Complex. Rs. 16,79,832/- 643(S)-F.T. dt. 10.10.2017	Rs. 16,79,832/- 202(S)-F.T. dt. 29.03.2018	Full	Work Done
10	Special Repair of External Portion of Main Building in CTD Complex at Beliaghata Building. Rs. 63,38,849/- 432(S)-F.T. dt. 16.07.2015	Rs. 25,00,000/- 205(S)-F.T. dt. 29.03.2018	Full	Work Done
11	The cost of implementation of fire fighting system for Main Building, Annex Building-I & Annex Building-II within Sales Tax Beliaghata Complex. Rs. 1,81,28,700/- 303(S)-F.T. dt. 02.06.2016	Rs. 1,00,00,000/- 338(S)-F.T. dt. 29.05.2017	Full	Work near Completion
12	Expenditure towards annual maintenance of Electrical Installation works of the Annex Building-III within Sales Tax Beliaghata Complex.	Rs. 20,90,618/- 204(S)-F.T. dt. 29.03.2018	Full	Work Done
13	Administrative approval & financial sanction towards replacement of 32 A.C. Machines within Sales Tax Beliaghata Complex.	Rs. 24,95,739/- 596(S)-F.T. dt. 13.09.2017		Work yet to be started
14	Renovation of Electrical Installations at different floors of Main Building, Annex Building I & II within Sales Tax Beliaghata Complex. Rs. 32,28,028/- 233(S)-F.T. dt. 30.03.2017	Rs. 16,28,028/- 583(S)-F.T. dt. 11.09.2017	Full	Work in Progress
15	Repair & renovation of 2nd Floor at Behala Industrial Estate Rs. 62,01,512/- 340(S)-F.T. dt. 28.06.2016	Rs. 2,81,637/- 394(S)-F.T. dt. 22.06.2017 & Rs. 13,10,434/- 867(S)-F.T. dt. 26.12.2017 & Rs. 8,36,658/- 171(S)-F.T. dt. 21.03.2018	Full	Work in Progress

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Sl. No.	Name of Scheme	Fund released during 2017-18	Fund utilized during 2017-18	Achievement
16	Administrative approval & financial sanction towards construction of boundary wall of CTD building, Durgapur.	Rs. 8,94,470/- 313(S)-F.T. dt. 16.05.2017	Full	Work Done
17	Administrative approval & financial sanction towards installation of CCTV, Barovisa C.P in Alipurduar District. Rs. 20,48,000/- 123(S)-F.T. dt. 22.02.2017		Full	Work Done
18	Administrative approval & financial sanction towards roof treatment by APP at newly constructed Durgapur Range Office at NH-2, Khairasole, Paschim Bardhaman.	Rs. 4,91,049/- 827(S)-F.T. dt. 11.12.2017		Work yet to be started
20	Administrative approval & financial sanction towards construction of approach road from NH-2 to new CTD building, Durgapur Range Office.	Rs. 21,96,400/-		Work yet to be started 693(S)-F.T. dt. 31.10.2017
21	Administrative approval & financial sanction for acquisition of plot of land for construction of office building of CTD, Durgapur Range Office. Rs. 1,16,28,828/- 590(S)-F.T. dt. 24.11.2016	Rs. 1,16,28,828/- 692(S)-F.T. dt. 30.10.2017		Work yet to be started
22	Administrative approval & financial sanction of the revised expenditure, CTD, Durgapur Range Office. Rs. 74,56,273/- 795(S)-F.T. dt. 22.12.2014	Rs. 4,99,073/- 542(S)-F.T. dt. 30.08.2017	Full	Work Done
23	Administrative approval & financial sanction with the purchase of new furniture of newly constructed office building at 7/1 Makenjee Lane, Golabari, Howrah. Rs. 2,66,01,484/- I/2482/2018 dt. 28.03.2018			Work Done, Fund yet to be released
24	Administrative approval & financial sanction for special roof treatment of Bureau of Investigation Office Building, 10, Madan Street, Kol - 72. Rs. 4,22,712/- 124(S)-F.T. dt. 22.02.2017	Rs. 4,22,712/- 824(S)-F.T. dt. 11.12.2017	Full	Work Done

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Sl. No.	Name of Scheme	Fund released during 2017-18	Fund utilized during 2017-18	Achievement
25	Expenditure towards special repair of North Block of Jalasampad Bhawan, Saltlake. Rs. 6,55,66,230/- 296(S)-F.T. dt. 30.05.2016	Rs. 50,00,000/- 310(S)-F.T. dt. 12.05.2017 & Rs. 2,00,00,000/- 622(S)-F.T. dt. 22.09.2017	1,75,00,000/- 143(S)-F.T. dt. 13.03.2018	Work in progress
26	Expenditure towards electrical maintenance works including maintenance of lifts and installation of eleven AC machines of Jalasampad Bhawan, Saltlake. Rs. 13,68,801/- 139(S)-F.T. dt. 28.02.2017	Rs. 13,00,000/- 720(S)-F.T. dt. 07.11.2017		Work in progress
27	Administrative approval & financial sanction towards installation of LED Tubes & Fittings of Jalasampad Bhawan, Salt Lake.	Rs. 22,33,555/- 559(S)-F.T. dt. 04.09.2017		Work in progress

34. SOME USEFUL WEB LINKS FOR RATE OF TAX, ETC

	DESCRIPTION	WEB ADDRESS
1	CONSOLIDATED GST RULES, RATES AND CODES	http://www.wbcomtax.nic.in/GST/GST_Rules_Rates_Codes/consolidated_gst_rates_codes.html
2	COMMODITY WISE RATE OF TAX UNDER VAT and WBST ACT (updated till 02.05.2015)	http://wbcomtax.nic.in/Act_Rule_Schedule_Form/Commodity-wise_Rate_of_Tax_as_of_20150502.pdf
3	COMMODITY NAME WITH CODES (VAT)	http://wbcomtax.nic.in/Act_Rule_Schedule_Form/Commodity_Codes_with_Name.pdf
4	PROFESSION TAX SCHEDULE effective from 1-4-2014 (Ref. Notification No 440-L- 11th March, 2014 read with Notification No. 848- F.T.- 28th May, 2014 and Notification No. 682-L dt.28th July, 2016 read with Notification No. 1197-FT dt.16th August, 2016.)	http://wbcomtax.nic.in/Ptax-Schedule-New_(w.e.f._1-4-2014).pdf

Directorate of Commercial Taxes

35. CONTACT NUMBER OF OFFICES OF THE DIRECTORATE

(a) Sales Tax Circle and Charge offices

	Circles (Code) [VoIP no.]		Charges	Code	Head Quarters	Phone No. / VoIP No.
1	Corporate Division (01)		Corporate Division	20	14, Beliaghata Road, Kolkata - 700 015	033-22519578, 22516815, 71221180
2	Burrabazar (02) [71221219]	1	Chinabazar	24	do	71221228
		2	Monoharkatra	25	do	71221233
		3	N S Road	26	do	71221242
		4	Rajakatra	27	do	71221249
		5	Strand Road	28	do	71221258
3	Kolkata (South) (04) [71221265]	6	Ballygunge	39	do	71221279
		7	Beliaghata	40	do	71221295
		8	Bhabanipur	41	do	71221305
		9	New Market	42	do	71221318
		10	Park Street	43	do	71221325
4	Chowringhee (05) [71221346]	11	Taltala	44	do	71221337
		12	Esplanade	45	do	71221356
		13	Fairley Place	46	do	71221364
		14	Lal Bazar	47	do	71221371
		15	Lyons Range	48	do	71221378
		16	N D Sarani	49	do	71221385
5	Dharmatala (06) [71221396]	17	Radhabazar	50	do	71221390
		18	Amratala	51	do	71221406
		19	Armenian Street	52	do	71221413
		20	Bowbazar	53	do	71221419
		21	Chandney Chawk	54	do	71221427
		22	College Street	55	do	71221435
		23	Colootola	56	do	71221442
		24	Ezra Street	57	do	71221449
		25	Princep Street	58	do	71221460
6	Kolkata (North) (03) [71221606]	26	Sealdah	59	do	71221467
		27	Beadon Street	29	Salt Lake, Kolkata - 700091	71221586
		28	Burtola	31	do	71221638
		29	Jorabagan	33	do	71221656
		30	Jorasanko	34	do	71221621
		31	Maniktala	35	do	71221601
		32	Postabazar	36	do	71221615
33	Shyambazar	37	do	71221633		

Directorate of Commercial Taxes

	Circles (Code) [VoIP no.]		Charges	Code	Head Quarters	Phone No. / VoIP No.
7	24 Parganas (08) [7122-1557]	34	Barasat	65	82/5, K N C Road, Barasat, 24 Pgs (N)	71221842
		35	Barrackpore	66	2/3 floor, J.L. No.-26, Village: Mahishpota, PO.: Natagarh, PS: Ghola, 24 Pgs (N), Pin-700113	71221844
		36	Belgachhia	30	Salt Lake, Kolkata - 700091	71221662
		37	Cossipore	32	do	71221647
		38	Salt Lake	67	do	71221592
		39	Ultadanga	38	do	71221626
8	Behala (07) [71221732]	40	Alipore	60	Industrial Complex Building, Chowrasta, Behala	71221739
		41	Baruipur	61	Baruipur, , 24 Pgs(S)	71221840
		42	Behala	62	Industrial Complex Building, Chowrasta, Behala	7122174
		43	Budge Budge	63	do	71221757
		44	Diamond Harbour	64	New Town, Diamond Harbour, 24 Pgs (S)	71222000
9	Howrah (09) [71221851]	45	Howrah	68	24, Belilious Road, Howrah	71221859
		46	Kadamtala	69	do	71221866
		47	Shibpur	70	do	71221873
10	Bally (10) [7122-1879]	48	Bally	71	do	71221886
		49	Salkia	72	do	71221890
		50	Srirampur	73	Srirampur, Court Compound, Hooghly	71221846
11	Medinipur (15) [71222026]	51	Medinipur	84	Medinipur, Head P.O. Road, Rajabazar	71222027
		52	Tamluk	85	Daharpur, Tamluk	71222029
12	Asansol (11) [71222001]	53	Asansol	74	Court Road, Asansol, Bardhaman	71222002
		54	Purulia	75	Nadiha, Purulia	71222004
13	Durgapur (13) [71222015]	55	Bankura	78	Bankura	71222010
		56	Bardhaman	79	Kalna Road, Badamtala, Bardhaman	71222012
		57	Durgapur	80	Red Cross Avenue, City Centre, Durgapur-713216	71222016
		58	Suri	81	Santrapara, Near S. P. More, Culvert, Suri, Birbhum	71222018

Directorate of Commercial Taxes

	Circles (Code) [VoIP no.]		Charges	Code	Head Quarters	Phone No. / VoIP No.
14	Baharampur (12) [71222005]	59	Baharampur	76	Bimal Sinha Road, Commercial Complex, Baharampur, Murshidabad	71222006
		60	Krishnanagar	77	Roypara, Krishnanagar, Nadia	71222008
15	Siliguri (17) [71222038]	61	Darjeeling	90	Ajit Mansion, Chowrasta, Mal., Darjeeling	71222041
		62	Siliguri	89	Paribahan Nagar, PO: Matigara, Dist.: Darjeeling, Pin - 734010	71222039
16	Raiganj (16) [71222034]	63	Balurghat	86	Old Sub-jail Market Complex, Balurghat	71222031
		64	Malda	87	Rabindra Avenue, Malda	71222240
		65	Raiganj	88	Raiganj Super Market	71222035
17	Jalpaiguri (14) [71222022]	66	Cooch Behar	82	Near Sagar Dighi, Cooch Behar	71222020
		67	Jalpaiguri	83	Treasury Building, 3rd Floor	71222023

(b) Sales Tax Ranges

Sl. No.	Range Name	Office Address	District	Phone No.(VOIP)
1	Siliguri	Ashram Para Nazrul Sarani Bye Lane Siliguri	Darjeeling	0353-2432792 (Fax)/ VOIP No. 2099 to 2103 2108 to 2112 2249 to 2266
2	Purulia	Bhatbandh, Purulia	Purulia	03252-222763/ VOIP NO:2080 to 2083
3	Alipurduar	Buxa Feeder Road, Jalpaiguri	Jalpaiguri	03564-255592 (Fax)/ VOIP No:2042 to 2045
4	Rampurhat	Nishindapur, Rampurhat, Birbhum	Birbhum	03461-255236/ VOIP No:2095 to 2098
5	Raiganj	Sudarshanpur (near Siliguri More), Raiganj	Uttar Dinajpur	03523-253075 (Fax)/ VOIP No:2088 to 2091
6	Kharagpur	Rupnarayanpur (N.H.6) Jakpur, Kharagpur	Medinipur West	03222-291567, 228100(Fax)/ VOIP NO:2067 to 2071
7	Durgapur	Khairasole on NH-2, Durgapur - 713212	Bardhaman	0343-2547380/ VOIP NO:2063 to 2066
8	Barrackpore	60, Barrack Road, Barrackpore	24-Parganas(N)	033-25940980 / VOIP NO:1963 to 1967
9	Howrah	493B/3, G.T.Road(S), Nilachal Apartment, 1st Floor, Shibpur, Howrah-711102	Howrah	033-26503979/ VOIP:1775 to 1779

(c) Sales Tax Check posts

Sl. No.	Check post	Phone No.	District	Range
1	Barobisha	03564 - 263261/ VOIP NO:2046 to 2047	Jalpaiguri	Alipurduar
2	Birpara	03563 - 266827/ VOIP NO:2051 to 2052	-do-	
3	Jaigaon	03566 - 263321/ VOIP NO:2053 to 2054	-do-	
4	Baxirhat	03582 - 263220/ VOIP No:2048 to 2050	Cooch Behar	
5	Chas More	03252280396/ VOIP NO:2086 to 2087	Purulia	Purulia
6	Berma	03252280396/ VOIP NO:2084 to 2085	do	
7	Chichira	03221264280/ VOIP NO:2072 to 2074	Medinipur West	Kharagpur
8	Sonakonia	VOIP NO:2077 to 2079		
9	Duburdih	0341 - 2520044/ VOIP NO:2055 to 2057	Bardhaman	Asansol Circle
10	Phansidewa More	0353 - 2450770/ VOIP NO:2106 to 2107	Darjeeling	Siliguri
11	Melli	0353 - 2215142/ VOIP NO:2104 to 2105	-do-	
12	Dalkhola	03525 - 255304/ VOIP NO:2092 to 2094	Uttar Dinajpur	Raiganj
13	Dumdum Airport	033 - 25110582 / VOIP NO:1976 to 1977	24 Parganas (N)	-
14	N S Dock	033 - 24390618/ VOIP NO:1978 to 1979	-do-	-
15	Haldia Dock	03224-251939	Medinipur East	Kharagpur

[Seventeen check posts stand abolished with effect from 15.11.2010 vide Govt. Notification nos 1718 -F.T and 1719-F.T. both dated 02.11.2010. The Notifications also declare that there exists no Commercial Taxes Check post at Howrah Station, Sealdah Station, Shalimar Station, Kantapukur and Cossipore from the same date]

Directorate of Commercial Taxes

36. Email Addresses of key Officials of the Directorate

Sl. no.	Designation	E-mail address
1	Commissioner, Commercial Taxes	cct.ctax@nic.in
2	Special Commissioner 1, Commercial Taxes	splcct1.ctd-wb@nic.in
3	Special Commissioner 2, Commercial Taxes	splcct2.ctd-wb@nic.in
4	Additional Commissioner, PRO	pro.ctax@nic.in
5	Additional Commissioner, ISD	addlisd.ctax@nic.in
6	Special Officer, Bureau of Investigation	so-bi.ctd-wb@nic.in
7	Additional Commissioner, Law Section	addl-law.ctd-wb@nic.in
8	Additional Commissioner, Central Audit Unit	addl-cau.ctd-wb@nic.in
9	Additional Commissioner, Corporate Division	addl-cd.ctd-wb@nic.in
10	Additional Commissioner, Verification Cell	addl-vc.ctd-wb@nic.in
11	Additional Commissioner, Collection Cell	addl-cc.ctd-wb@nic.in
12	Additional Commissioner, Central Section	addl-cs.ctd-wb@nic.in
13	Additional Commissioner, Preventive Wing, Central Section	addlcs_prev@wb.gov.in
14	Additional Commissioner, Refund Cell	addl-refund.ctd-wb@nic.in
15	Additional Commissioner, Special Cell	addl-sc.ctd-wb@nic.in
16	Additional Commissioner, Profession Tax	addl-pt.ctd-wb@nic.in
17	Additional Commissioner, Fund & Budget	addl-fb.ctd-wb@nic.in
18	Additional Commissioner, Accommodation Cell	addl-ac.ctd-wb@nic.in
19	Additional Commissioner, Building & Infrastructure	addl-infra.ctd-wb@nic.in
20	Additional Commissioner, Enforcement Wing	addl-ew.ctd-wb@nic.in
21	Additional Commissioner, Internal Audit Wing	addl-iaw.ctd-wb@nic.in
22	Additional Commissioner, Dharmatala Circle	addl-dhcircle.ctd-wb@nic.in
23	Additional Commissioner, Burrabazar Circle	addl-bucircle.ctd-wb@nic.in
24	Additional Commissioner, Chowringhee Circle	addl-chcircle.ctd-wb@nic.in
25	Additional Commissioner, Kolkata (South) Circle	addl-kscircle.ctd-wb@nic.in
26	Additional Commissioner, Kolkata (North) Circle	addl-kncircle.ctd-wb@nic.in
27	Additional Commissioner, 24-Parganas Circle	addl-24circle.ctd-wb@nic.in
28	Additional Commissioner, Behala Circle	addl-blcircle.ctd-wb@nic.in
29	Additional Commissioner, Howrah Circle	addl-hwcircle.ctd-wb@nic.in
30	Additional Commissioner, Bally Circle	addl-bycircle.ctd-wb@nic.in
31	Additional Commissioner, Siliguri Circle	addl-sg@wb.gov.in
32	Additional Commissioner, Jalpaiguri Circle	addl-jp@wb.gov.in
33	Additional Commissioner, Raiganj Circle	addl-rg@wb.gov.in
34	Additional Commissioner, Durgapur Circle	addl-dp@wb.gov.in
35	Additional Commissioner, Asansol Circle	addl-as@wb.gov.in

Directorate of Commercial Taxes

Sl. no.	Designation	E-mail address
36	Additional Commissioner, Baharampur Circle	addl-br@wb.gov.in
37	Additional Commissioner, Medinipur Circle	addl-mn@wb.gov.in
38	Additional Commissioner, Taxation Tribunal	wbttsr_ctax@wb.gov.in
39	Senior Joint Commissioner, Dharmatala Circle, Admin	sjc-dhadm.ctd-wb@nic.in
40	Senior Joint Commissioner, Dharmatala Circle, Appeal	sjc-dhappeal.ctd-wb@nic.in
41	Senior Joint Commissioner, Burrabazar Circle, Admin	sjc-buadm.ctd-wb@nic.in
42	Senior Joint Commissioner, Burrabazar Circle, Appeal	sjc-buappeal.ctd-wb@nic.in
43	Senior Joint Commissioner, Chowringhee Circle, Admin	sjc-chadm.ctd-wb@nic.in
44	Senior Joint Commissioner, Chowringhee Circle, Appeal	sjc-chappeal.ctd-wb@nic.in
45	Senior Joint Commissioner, Kolkata South Circle, Admin	sjc-ksadm.ctd-wb@nic.in
46	Senior Joint Commissioner, Kolkata South Circle, Appeal	sjc-ksappeal.ctd-wb@nic.in
47	Senior Joint Commissioner, Kolkata North Circle, Admin	sjc-knadm.ctd-wb@nic.in
48	Senior Joint Commissioner, Kolkata North Circle, Appeal	sjc-knappeal.ctd-wb@nic.in
49	Senior Joint Commissioner, 24-Pargana Circle, Admin	sjc-24adm.ctd-wb@nic.in
50	Senior Joint Commissioner, 24-Pargana Circle, Appeal	sjc-24appeal.ctd-wb@nic.in
51	Senior Joint Commissioner, Behala Circle, Admin	sjc-bladm.ctd-wb@nic.in
52	Senior Joint Commissioner, Behala Circle, Appeal	sjc-blappeal.ctd-wb@nic.in
53	Senior Joint Commissioner, Howrah Circle, Admin	sjc-hwadm.ctd-wb@nic.in
54	Senior Joint Commissioner, Howrah Circle, Appeal	sjc-hwappeal.ctd-wb@nic.in
55	Senior Joint Commissioner, Bally Circle, Admin	sjc-byadm.ctd-wb@nic.in
56	Senior Joint Commissioner, Bally Circle, Appeal	sjc-byappeal.ctd-wb@nic.in
57	Senior Joint Commissioner, Baharampur Circle, Admin	sjc-bradm@wb.gov.in
58	Senior Joint Commissioner, Baharampur Circle, Appeal	sjc-brappl@wb.gov.in
59	Senior Joint Commissioner, Jalpaiguri Circle, Admin	sjc-jpadm@wb.gov.in
60	Senior Joint Commissioner, Jalpaiguri Circle, Appeal	sjc-jpappl@wb.gov.in
61	Senior Joint Commissioner, Raigunj Circle, Admin	sjc-rgadm@wb.gov.in
62	Senior Joint Commissioner, Raigunj Circle, Appeal	sjc-rgappl@wb.gov.in
63	Senior Joint Commissioner, Asansol Circle, Admin	sjc-asadm@wb.gov.in
64	Senior Joint Commissioner, Asansol Circle, Appeal	sjc-asappl@wb.gov.in
65	Senior Joint Commissioner, Durgapur Circle, Admin	sjc-dpadm@wb.gov.in
66	Senior Joint Commissioner, Durgapur Circle, Appeal	sjc-appl@wb.gov.in
67	Senior Joint Commissioner, Siliguri Circle, Admin	sjc-sgadm@wb.gov.in
68	Senior Joint Commissioner, Siliguri Circle, Appeal	sjc-sgappl@wb.gov.in
69	Senior Joint Commissioner, Medinipur Circle, Admin	sjc-mnadm@wb.gov.in
70	Senior Joint Commissioner, Medinipur Circle, Appeal	sjc-mnappl@wb.gov.in
71	Senior Joint Commissioner, Head Quarter	sjc-hq.ctd-wb@nic.in
72	Senior Joint Commissioner, Central Section (Preventive)	sjc-csprv.ctd-wb@nic.in

Directorate of Commercial Taxes

Sl. no.	Designation	E-mail address
73	Senior Joint Commissioner, Central Section (Investigation)	sjc-csinv.ctd-wb@nic.in
74	Senior Joint Commissioner, ISD	sjc-isd.ctd-wb@nic.in
75	Senior Joint Commissioner, Central Audit Unit	sjc-cau.ctd-wb@nic.in
76	Senior Joint Commissioner, Central Registration Unit	sjc-cru.ctd-wb@nic.in
77	Senior Joint Commissioner, ITC Cell	sjc-itc.ctd-wb@nic.in
78	Senior Joint Commissioner, Law Section	sjc-law.ctd-wb@nic.in
79	Senior Joint Commissioner, Bureau of Investigation	sjc-bi.ctd-wb@nic.in
80	Senior Joint Commissioner, Refund Cell	sjc-refund@wb.gov.in
81	STDS Cell	stds.comtax@gmail.com
82	Helpdesk	cthelpdesk-wb@nic.in
83	P.A. to Commissioner, Commercial Taxes, WB	pa-cct.ctd-wb@nic.in
84	Profession Tax Query	query.ptax.wb@gmail.com

37. E-mail Addresses (By name)

To see email address of the officers by name, follow the link:

<http://www.wbcomtax.gov.in/contacts/email.pdf>