



***ADMINISTRATIVE
REPORT***

2018-2019

**DIRECTORATE OF COMMERCIAL TAXES
DEPARTMENT OF FINANCE
GOVERNMENT OF WEST BENGAL**

Preface

The Directorate of Commercial Taxes, in 2018-2019, entered the second financial year after implementation of GST. It was a learning curve for officers and dealers alike, and the ability to adapt to the new system was under test. Needless to say, West Bengal emerged as one of the most equipped states in the matter, riding on the pre-existing exposure to e-governance, to which many National awards are testaments.

This year, we have collected Rs. 38987.67 Crores in Tax Revenue. There has been a healthy growth in Tax Revenue to the tune of 19.53%. This constitutes Subsumed, Non-subsumed as well as GST Revenue. A Settlement of Dispute Scheme was introduced in 2018-19 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. 754.48 Crores from around 29000 dealers.

Thrust on anti-evasion has resulted in recovery of more than 95 Crores during 2018-2019. More than 25000 vehicles were checked during this period, resulting in more than 1000 seizures. There were a few administrative changes made during the year to ensure smooth running of the system. The Bureau of Investigation, previously having 3 units, was re-organized into 4 units to cover entire West Bengal, resulting in better monitoring and substantial augmentation of revenue.

Profession Tax, West Bengal has achieved 100% qualification points in Ease of Doing Business under Business Action Reform Plan 2017.

It is on the positive note of the above-mentioned achievements that the Annual Administrative Report for 2018-2019 is being presented. We sincerely hope that this will help all officers not merely to gain an academic insight, but also to reflect on the outcome of the measures, so that the Directorate can hold up its glory in the years to come.

(DEVI PRASAD KARANAM I.A.S.)
Commissioner
Commercial Taxes
West Bengal



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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 65% 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.

e-GOVERNANCE INITIATIVES IN COMMERCIAL TAX 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 OF 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.

The GST regime has introduced 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-

- 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

- The Goods and Services Tax Act, 2017
- The West Bengal Sales Tax Act, 1994
- The West Bengal Value Added Tax, 2003 (on limited items only which are not subsumed under GST)
- The Central Sales Tax Act, 1956 (on limited items only which are not subsumed under GST)
- The West Bengal Primary Education Act, 1973. (for the limited purpose of Education Cess)
- The West Bengal Rural Employment and Production Act, 1976 (for the limited purpose of Rural Employment Cess)
- The West Bengal Transport Infrastructure Development Fund Act, 2002
- The West Bengal Sales Tax (Settlement of Dispute) Act, 1999

The directorate also administers The West Bengal State Tax on Profession, Trades, Callings and Employments Act, 1979.

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.

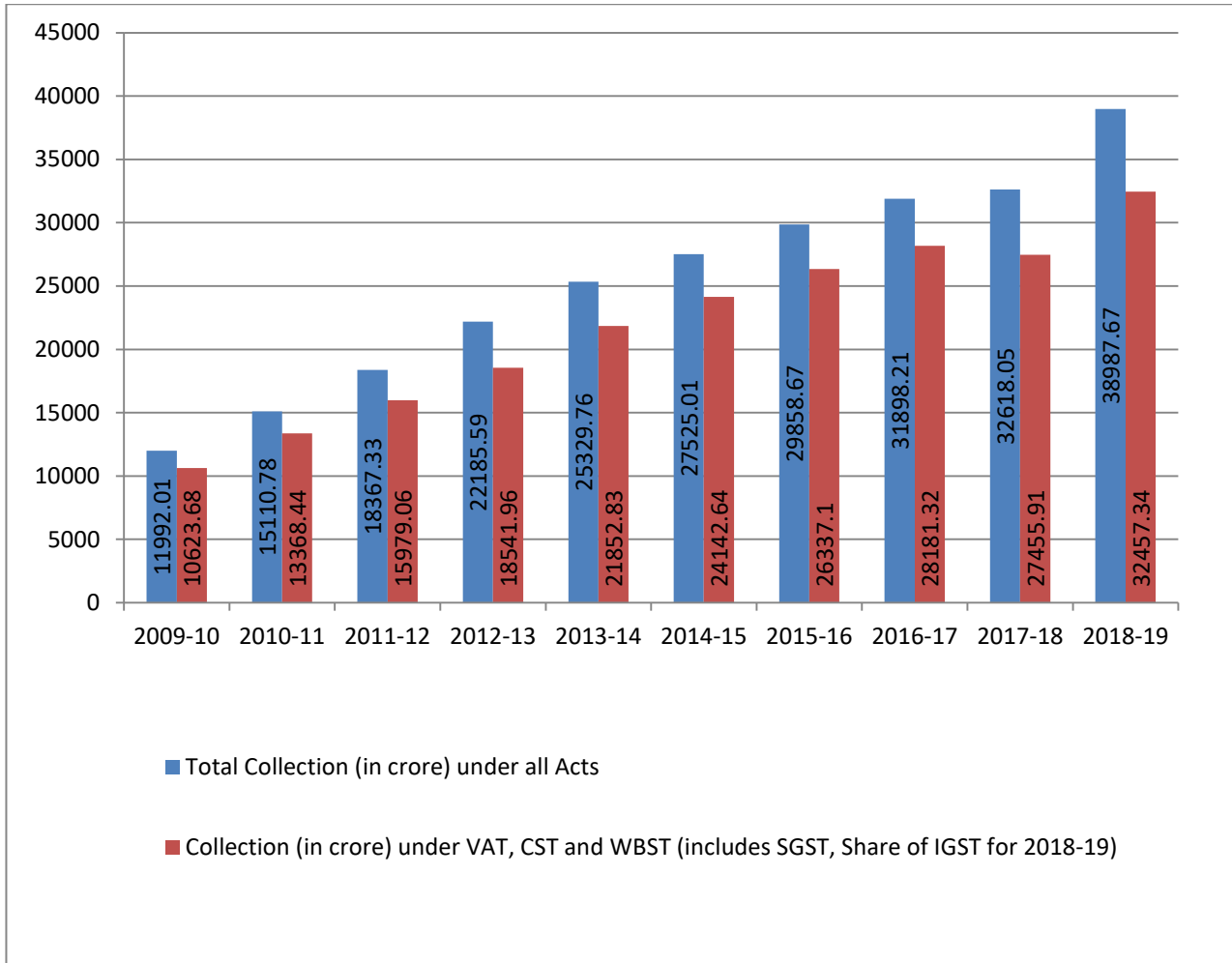
GST is a dual tax system levied both by Central and State Govt, when it subsumes State VAT, Central Excise, Service Tax and few other indirect taxes. It is levied at every stage of production-distribution chain of goods and services in a broad-based, single, comprehensive tax regime. So far as administering 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).

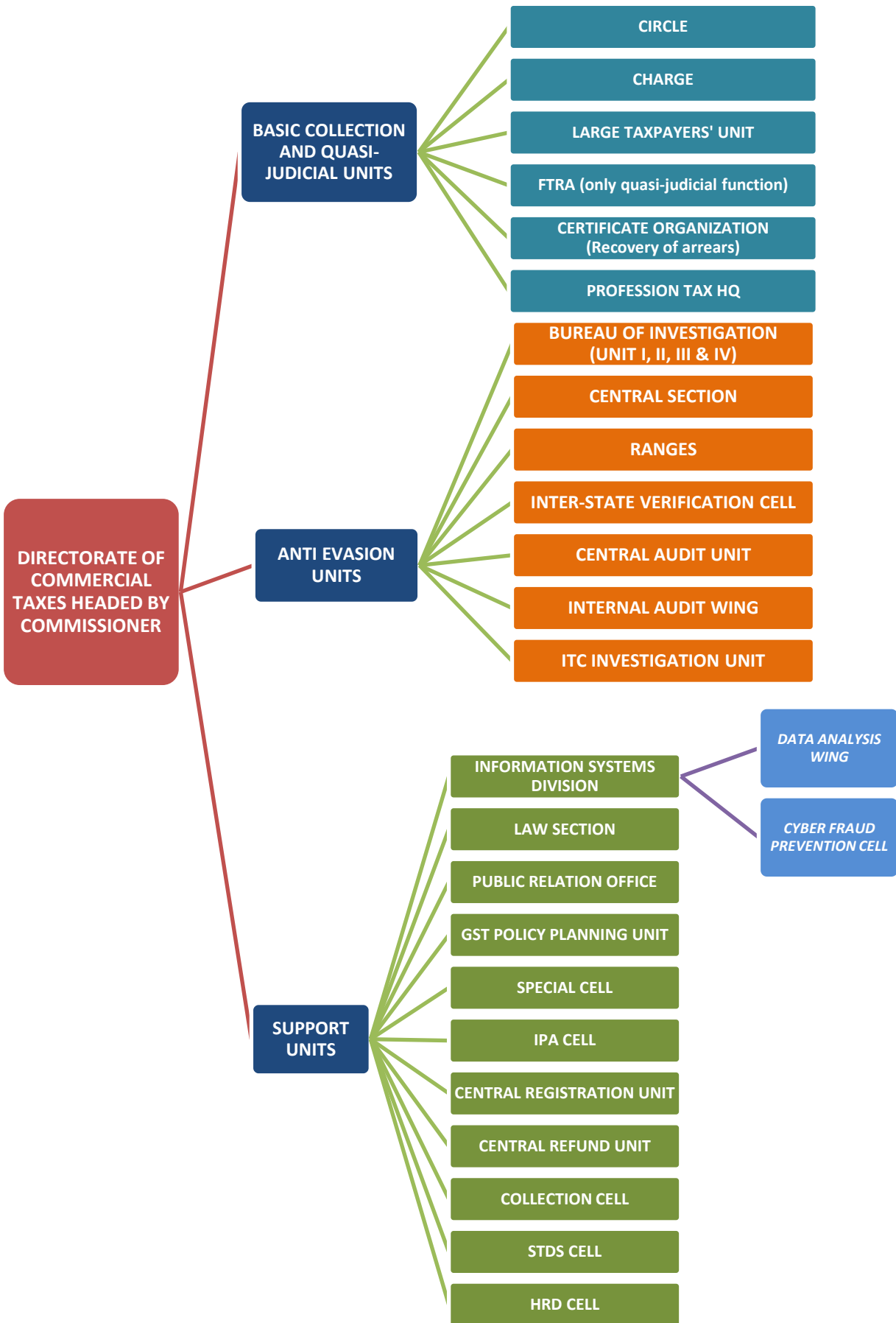
GST regime is envisaged as a paperless tax administration system and the GSTN is created to handle the myriads of data from all over the country. GSTN is the biggest aggregator of data on indirect taxes of the country, if not the world. It sorts, sifts, collates the data collected and makes them readily 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 AND GROWTH TREND FOR THE LAST TEN YEARS



ORGANIZATIONAL SETUP



ROLES OF DIFFERENT BRANCHES OF THE DIRECTORATE

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



<p>CIRCLE</p> <p>[A Circle comprises of two or more Charges]</p>	<p>1) Sr. JCST (Administrative) & Sr. JCST (Appellate)</p> <p>2) JCST</p> <p>3) STO</p>	<p><u>Under VAT :</u></p> <p>Administrative control over the Charges under its jurisdiction</p> <p>Hear and dispose Appeal and Revision cases arising out of orders passed by officers of Charges under its jurisdiction</p> <p>Refund of tax to dealers</p> <p>Grant registration to dealers under its jurisdiction [under WBST Act]</p> <p>Conduct VAT Audit of dealers selected</p> <p>Dispose security cases</p> <p>Reopen deemed/summary assessments</p> <p><u>Under GST:</u></p> <p>Administrative control over the Charges under its jurisdiction</p> <p>Ratification of Refund Sanction and Disbursement</p>
<p>Large Tax Payer Unit</p> <p>[This unit, earlier known as Corporate Division, is constituted with big tax payers in and around Kolkata]</p>	<p>1) Special CCT</p> <p>2) Sr. JCST</p> <p>3) JCST</p> <p>4) STO</p>	<p><u>Under Vat :</u></p> <p>Collection and day to day monitoring of tax payable by dealers under jurisdiction</p> <p>Scrutiny & verification of returns</p> <p>Assessment of tax payable by dealers</p> <p>Issue of manual waybill and forms (in limited cases)</p> <p>Amendment, Cancellation & Restoration of Registration Certificate</p> <p>Conduct VAT Audit /Special Audit of dealers selected</p> <p>Hear and dispose Appeal and Revision cases arising out of orders passed by officers of LTU.</p> <p><u>Under GST:</u></p> <p>Acts as the first level contact point of assesseees</p> <p>Processing of Registration and related applications</p> <p>Monitoring revenue through GST back-office portal</p> <p>Causing Investigations and field visits as and when required</p> <p>Disposing Refund applications</p> <p>Liaising with Central Authorities through Nodal Officers</p> <p>Disposing GST Appeal petitions</p>



<p>RANGES</p>	<ol style="list-style-type: none"> 1) Sr. JCST (In-charge) 2) JCST 3) DCST 4) ACST 5) STO 	<p>Administrative control over the check posts under its jurisdiction</p> <p>Conduct wayside checking relating to goods movement</p> <p>Search of vehicles carrying goods in unauthorized manner or warehouses and Seizure of goods</p> <p>Imposition and realization of penalty</p>
<p>CENTRAL SECTION</p> <p>Officers posted here exercise jurisdiction all over the state. It has three units – at Kolkata, Asansol and Siliguri.</p>	<ol style="list-style-type: none"> 1) Sr. JCST (In-charge) 2) JCST 3) DCST 4) ACST 5) STO 	<p>Present functions:</p> <p>Monitor functioning of airport and dock check posts</p> <p>Survey to bring unregistered dealers who are liable to take registration into the tax net</p> <p>Monitor non-resident dealers who have no permanent place of business in WB</p> <p>Issue waybills to unregistered dealers</p> <p>Monitor exhibition sales</p> <p>Conduct auction sale of seized goods</p>
<p>SPECIAL CELL</p> <p>(under o/o the CCT, WB)</p>	<ol style="list-style-type: none"> 1) Addl. CCT 2) Sr. JCST 3) JCST 4) DCST 5) STO 	<p>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 to the eligible unit.</p>
<p>CENTRAL REGISTRATION UNIT</p> <p>(under o/o the CCT , WB)</p>	<ol style="list-style-type: none"> 1) Sr. JCST 2) JCST 3) DCST 4) ACST 5) STO 	<p>Examine and dispose online applications for registration filed by dealers through IT System only</p>
<p>CENTRAL AUDIT UNIT</p> <p>(under o/o the CCT , WB)</p>	<ol style="list-style-type: none"> 1) Additional CCT 2) Sr. JCST 3) JCST 4) DCST 5) ACST 6) STO 	<p>Conduct audit of dealers assigned to it by the Commissioner of Commercial Taxes, W.B. and to raise demand</p> <p>Develop a dynamic Risk Analysis module on the basis of which the dealers are to be selected for audit,</p> <p>Help the Commissioner in the selection procedure of dealers for audit,</p> <p>Impart training to audit officers.</p>



<p>INTERSTATE VERIFICATION CELL (H.Q) (under o/o the CCT , WB)</p>	<p>1) Sr. JCST (In-charge) 2) JCST 3) DCST 4) ACST 5) STO</p>	<p>Verification of the genuineness of claims of various interstate transactions such as stock transfer, sale, purchase, consignment sales, subsequent sales.</p> <p>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</p> <p>Liaison with various Ranges to assist them in determining bona fide of transactions between consignors and consignees by making enquiries regarding existence of dealers.</p>
<p>COLLECTION CELL (Challan /Payment Verification Wing) (under o/o the CCT , WB)</p>	<p>1) Additional CCT 2) Sr JCST 3) JCST 4) DCST 5) ACST 6) STO</p>	<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>
<p>INTERNAL AUDIT WING</p>	<p>1) Additional CCT 2) Sr. JCST 3) JCST 4) DCST</p>	<p>To scrutinize assessment orders, audit reports, records, other registers to detect and prevent</p> <ul 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>
<p>HUMAN RESOURCE DEVELOPMENT CELL (under o/o the CCT , WB)</p>	<p>1) Spl CCT 2) Sr JCST 3) JCST 4) DCST 5) ACST 6) STO</p>	<p>To organize 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 organize Workshops, Case Studies, Group discussions and Interactive sessions.</p> <p>To keep liaison with ATI, nominate officers for training under National Training Policy.</p>



<p>BUREAU OF INVESTIGATION-</p> <p>Unit - 1,2,3 & 4</p> <p>[Bureau of Investigation is a specialized wing of the Commercial Taxes Directorate having 4 Units for investigation of cases of tax evasion under the WBST Act, 1994, 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]</p>	<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>
<p>ITC Investigation Unit</p>	<ol style="list-style-type: none"> 1) Sr. JCST 2) JCST 3) DCST 4) ACST 5) STO 	<p>Investigation on claim of unauthorized ITC,</p> <p>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>
<p>LAW SECTION</p> <p>(under o/o the CCT , WB)</p>	<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>



<p>SALES TAX DEDUCTION AT SOURCE (S.T.D.S.) CELL (under o/o the CCT, WB)</p>	<ol style="list-style-type: none"> 1) Sr. JCST 2) JCST 3) DCST 4) ACST 5) STO 	<p>Collection of Sales Tax deducted at source from the payment made to the works contractors by different Government and Non-Government Organizations</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>
<p>CENTRAL REFUND UNIT (CRU) (under o/o the CCT, WB)</p>	<ol style="list-style-type: none"> 1) Additional CCT 2) Sr. JCST 3) JCST 4) DCST 5) ACST 6) STO 	<p>To process and dispose both pre-assessment and post assessment refund application of dealers.</p> <p>To process and dispose refund applications related to SGST refund.</p>
<p>PUBLIC RELATION OFFICE (under o/o the CCT, WB)</p>	<ol style="list-style-type: none"> 1) Additional Commissioner 2) JCST 3) DCST 3) 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 organized by Trade bodies and other associations.</p> <p>Disposal of incentive applications of mega, large, medium, small and micro industrial units.</p>



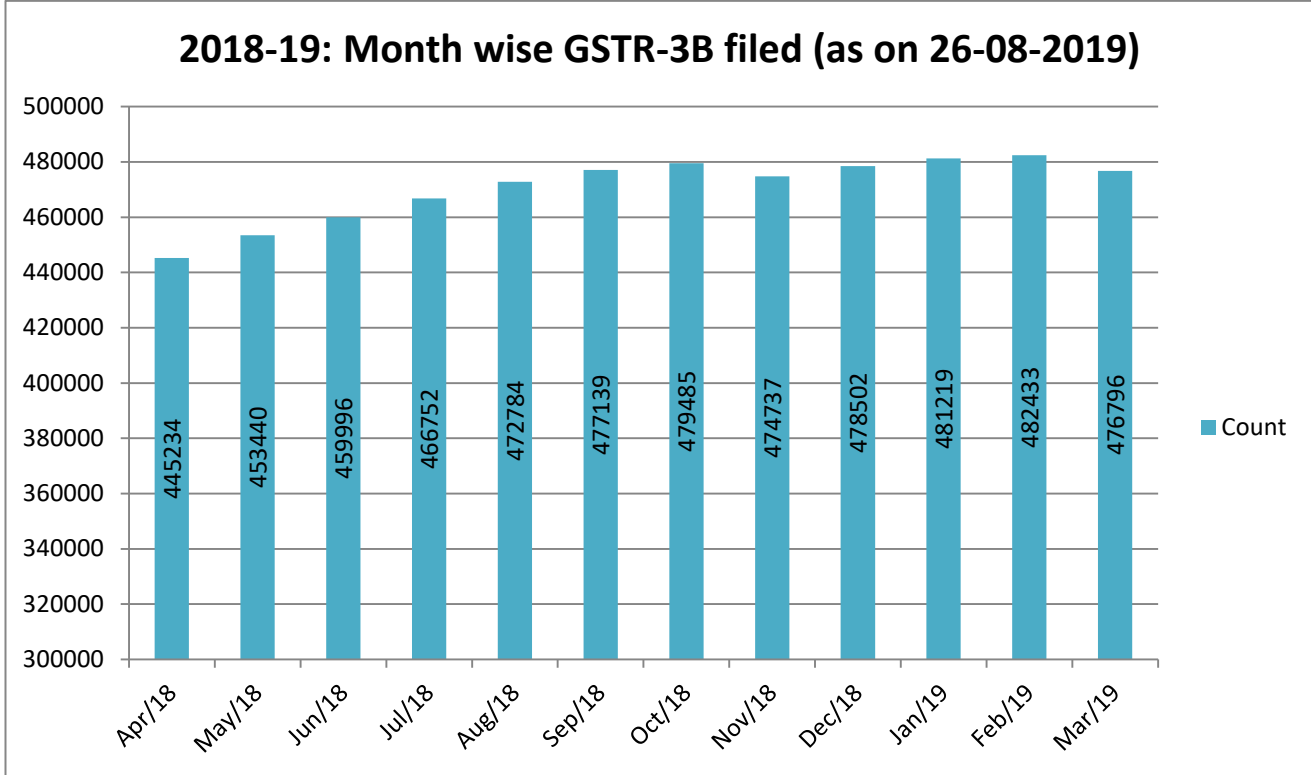
<p>FAST TRACK COURT (non-functional now)</p>	<p>Additional Commissioner</p>	<p>Fast disposal of revision (2nd Appeal) cases, transferred from Appellate & Revisional Board</p>
<p>CERTIFICATE ORGANISATION</p>	<p>1) Additional CCT 2) Sr. JCST 3) JCST 4) DCST 5) ACST 6) STO</p>	<p>To cause recovery of tax dues as referred to by assessing authorities.</p>
<p>INFORMATION SYSTEMS DIVISION (under o/o the CCT , WB)</p>	<p>1) Additional CCT 2) Sr. JCST 3) JCST 4) DCST 5) ACST 6) STO</p>	<p>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</p> <p>To ensure proper maintenance of hardware, network and connectivity by coordinating among various service providers.</p> <p>To act as nodal agency for successful implementation of Mission Mode Project in Commercial Tax (MMP-CT) under the National e-Governance Plan (NeGP)</p> <p>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</p> <p>To report the Finance Department, West Bengal State Legislative Assembly, Government of India on utilization of fund</p> <p>To update and maintain the internal and external website.</p> <p>To make centralized allocation of GST work assignments of the offices through the GST back office portal</p> <p>To pull GST data through API</p> <p>To develop different GST MIS</p>



<p>GST POLICY PLANNING UNIT (GST-PPU) (under o/o the CCT, WB)</p>	<p>1) Sr. JCST 2) JCST 3) DCST 4) ACST</p>	<p>1. Formulation of SGST Law, Rules, Notification, Circular etc. in consonance with CGST, IGST Acts and Rules.</p> <p>2. To function for smooth transition from VAT to GST regime;</p> <p>3. Examination of review proposals GST law, rule, rate of tax and Circulars received from the Central Government;</p> <p>4. Responding to queries raised by various stakeholders including Government Departments and Local bodies;</p> <p>5. To evolve new ideas in tune with GST law for betterment of tax administration;</p> <p>6. Conducting training sessions for officials in association with the HRD of the Directorate.</p>
<p>Profession Tax Wing (Profession Tax Head Quarter and Charge Offices)</p>	<p>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>	<p>Charge offices</p> <p>1. Survey of Potential Tax Payers and widen Profession Tax network</p> <p>2. Persuasion of enrolment of un-enrolled persons & registration of un-registered employers</p> <p>3. Investigation</p> <p>4. Attending Camp, Seminars, symposium organized by different Professional associations and trade bodies.</p> <p>5. Assessment of registered employer</p> <p>5. Realization of dues</p> <p>PT Head Quarters</p> <p>1. Collection of data centrally from different organizations</p> <p>2. Monitor Collection</p> <p>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.</p> <p>4. Publication of Advertisement in the newspapers as required.</p> <p>5. Preparation of pre-budget proposals.</p> <p>6. Attending Camp, Seminars, symposium organized</p>



REVENUE TRENDS

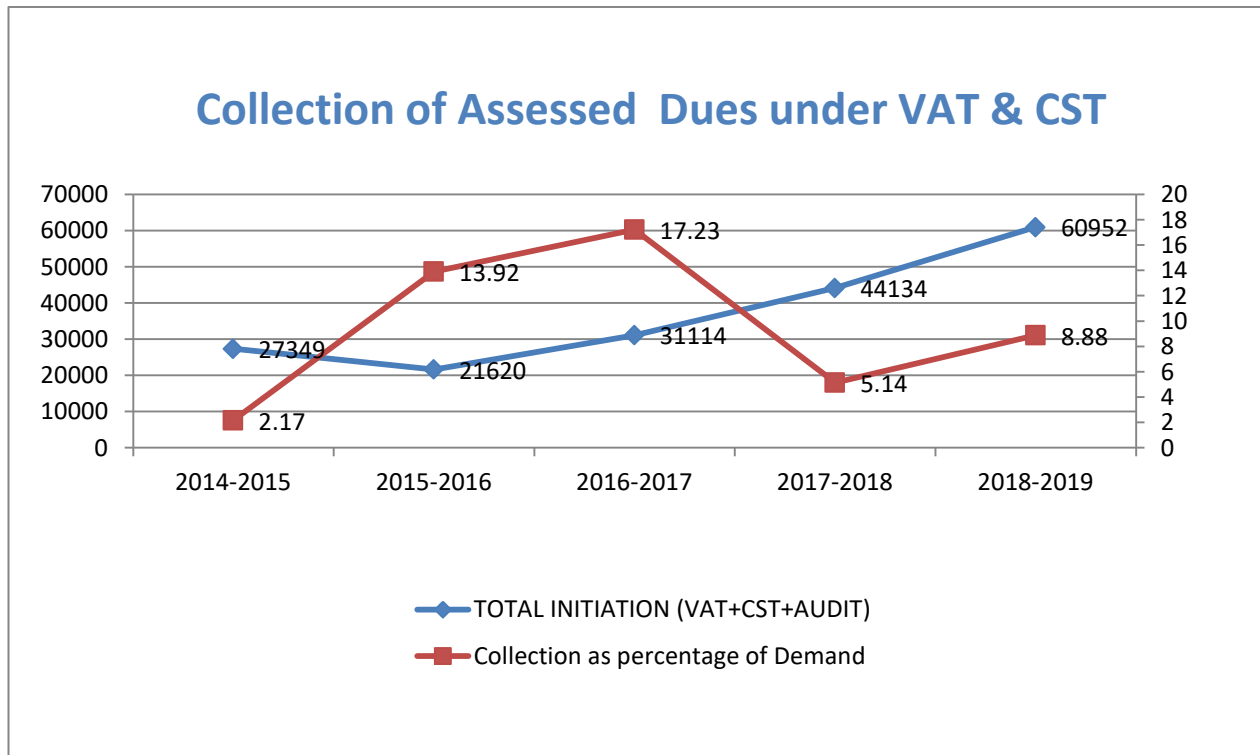


**As furnished by GSTN vide their daily report no.5A*



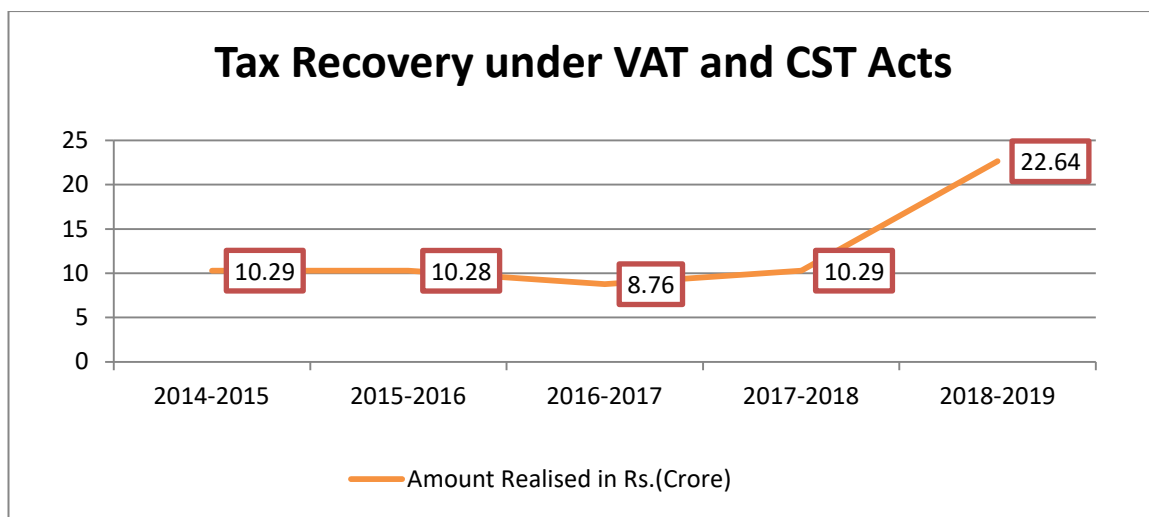
Demand raised & Collection of assessed dues in five years				
Period of initiation	TOTAL INITIATION (VAT+CST+AUDIT)	Total Demand(VAT+CST+AUDIT)	TOTAL AMT PAID[VAT+CST]	Collection as percentage of Demand
2014-2015	27349	5,626.62	122.15	2.17
2015-2016	21620	3,181.01	442.88	13.92
2016-2017	31114	3,158.94	544.44	17.23
2017-2018	44134	3,527.55	181.46	5.14
2018-2019	60952	4000.73*	355.34	8.88

*As on 27.08.2019



For the assessment year 2018-19, 60952 assessment and audit cases were initiated. On their completion, an assessed due of Rs. 4000 crores was raised and an amount of Rs. 355.34 crores was collected as assessed dues. This represents only 8.88% of the total dues. To unlock revenue under dispute, Settlement of Disputes (SOD) scheme was undertaken in 2018-19. This scheme was a success as it led to the settlement of 30829 disputes and recovery of tax and penalty of Rs. 1121.43 Crores. Similar SOD scheme has been introduced in 2020 as well which is still underway.





FY	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Amount realised in Rs (Crore)	10.29	10.28	8.76	10.29	22.64

SETTLEMENT OF DISPUTE (SOD)

Settlement of Dispute Schemes have been introduced twice one in 2015-16 and 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 realization of locked dues to the tune of ₹ 112 Crores in 2015-16 and ₹ 290.80 Crores in 2016-17.

The Scheme is also undertaken in **2018-19 financial year** to clear off dues pertaining to cases pending before Assessing, Appellate and Revisional authorities through one time settlement. The total Collection amount through settlement of **30829** disputes in 2018-19 is **Rs. 1,121.43 Crores**. Details of tax and penalty collection through SOD Scheme 2018-19 is as under:-

ACT	No. of Cases Settled	Tax Settled	Penalty Settled	TOTAL
Central Sales Tax Act, 1956	6795	₹1,48,98,25,182.46	₹7,50,624.50	₹1,49,05,75,806.96
The Bengal Finance (Sales Tax) Act, 1941	45	₹19,72,96,598.00	nil	₹19,72,96,598.00
The W.B. Motor Spirit Sales Tax Act, 1974	1	₹2,151.00	nil	₹2,151.00
TRO / CO Cases	66	₹4,17,63,020.00	₹22,500.00	₹ 4,17,85,520.00
W.B. Sales Tax Act, 1954	20	₹36,97,061.00	nil	₹36,97,061.00
W.B. Sales Tax Act, 1994	228	₹23,70,05,768.00	₹2,05,193.00	₹23,72,10,961.00
W.B. Tax on Entry of Goods into Local Areas Act, 2012	6480	₹5,85,17,68,813.84	₹5,88,206.00	₹5,85,23,57,019.84
W.B. Value Added Tax Act, 2003	17194	₹3,33,57,45,697.83	₹5,56,24,825.50	₹3,39,13,70,523.33
Grand Total	30829	₹11,15,71,04,292.13	₹5,71,91,349.00	₹11,21,42,95,641.13

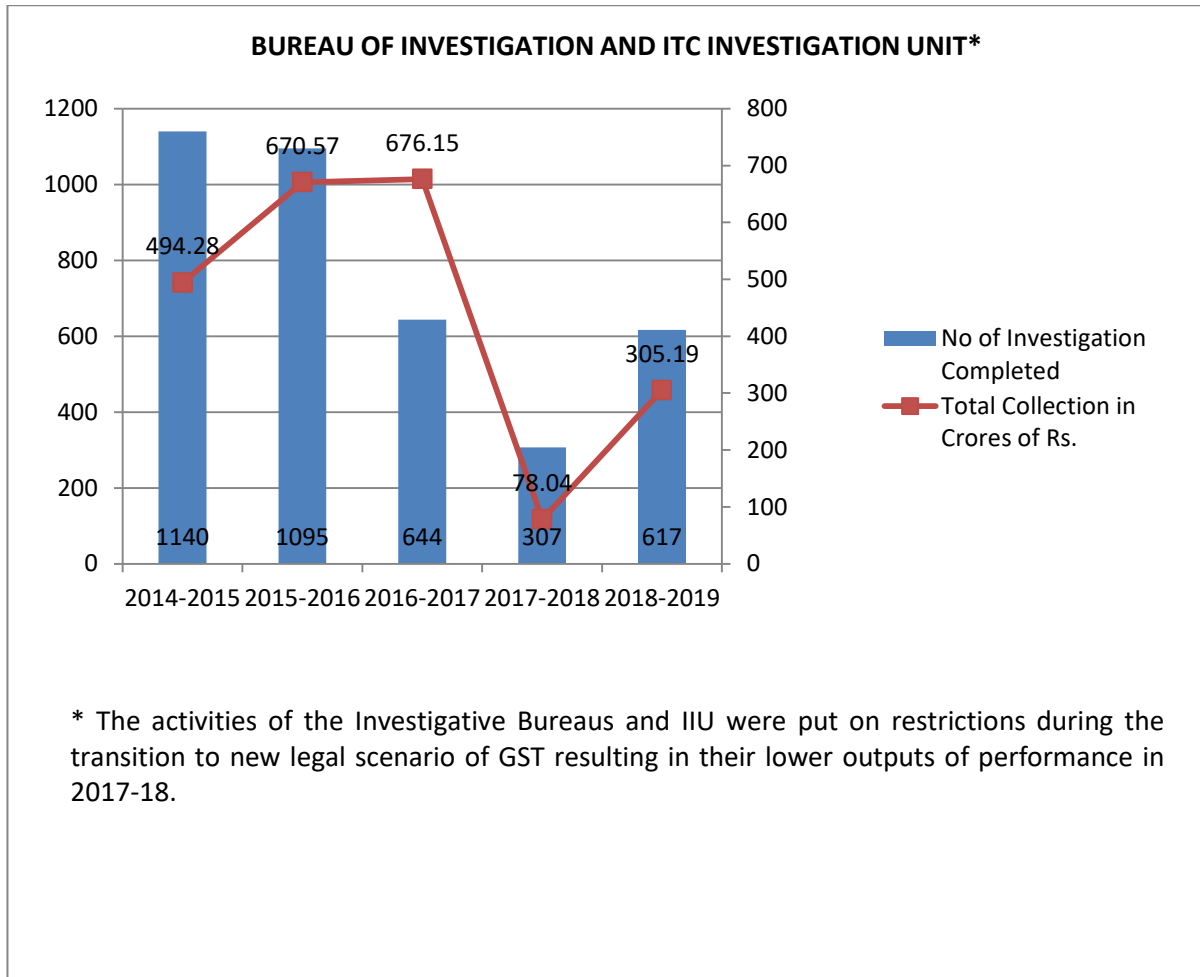
Out of the settled 30829 cases in 2018-19, 27624 cases are settled through fresh payments.



PERFORMANCE OF BUREAU OF INVESTIGATION AND ITC INVESTIGATION UNIT

Sl No	Year	No of Investigation Completed	Total Collection in Crores of Rs.
1	2014-2015	1140	494.28
2	2015-2016	1095	670.57
3	2016-2017	644	676.15
4	2017-2018	307	78.04
5	2018-2019	617	305.19

** Collection of 2016-17, 2017-18 and 2018-19 includes Rs. 50.80 Cr., Rs. 16.52 Cr. And Rs. 14.67 Cr. of IIU, respectively.



THE ORGANISATION

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

Designation	Sanctioned strength	Men in position 2018-19	Vacancy
Commissioner of Commercial Tax & Profession Tax	1	1	Nil
Special Commissioner	13	12	1
Addl. Commissioner	42	41	1
Senior Joint Commissioner	1105	63	101
Joint Commissioner		196	
Deputy Commissioner		212	
Commercial Tax Officer		533	
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	1065	155
P.A. to Commissioner	2	1	1
P.A. to S.O. B.I.	1	1	Nil
Administrative Officer	4	4	Nil
P.A. Grade II (schedule B)	16	2	14
Group 'B' & 'C' staff	1923	562	1361
Group 'D' Staff	1449	198	1251
Total	5784	2896	2888

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.

- (1) 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.



COLLECTION AND EXPENDITURE

Collection under different Acts/Heads (F.Y. 2014-15 to F.Y. 2018-19) and Expenditure

(A) Collection	2014-15	2015-16	2016-17	2017-18	2018-19
	(Rs. Cr)	(Rs. Cr)	(Rs. Cr)	(Rs. Cr)	(Rs, Cr)
The West Bengal Value Added Tax Act, 2003	16028.90	17285.91	18318.41	6278.19	461.16
SGST				8826.44	15,067.76
Total	16028.90	17285.91	18318.41	15104.63	15528.92
The Central Sales Tax Act, 1956 not subsumed in GST			169.47	465.01	545.39
The Central Sales Tax Act, 1957, subsumed in GST			2266.94	572.07	160.18
CST Total	1547.02	1899.39	2436.41		
Share of IGST				5322.91	9217.56
Ad hoc Settlement of IGST				879.00	3265.23
Others				74.91	5.86
Total	1547.02	1899.39		7313.90	13194.22
The West Bengal Sales Tax Act, 1994 (Gross)	6566.72	7151.80	5783.83*	5991.29	7005.29
Refund	153.90	114.45	80.04	***	
The West Bengal State Tax on Profession, Trades, Callings and Employments Act 1979	463.85	485.47	509.09	529.18	560.82
The West Bengal Primary Education Act,1973 & The W.B. Rural Employment and Production Act,1976	1669.95	1725.68	1800.95	1638.47	1727.47
The West Bengal Transport Infrastructure Development Fund Act, 2002	393.02	472.73	472.53	508.63	534.44
The West Bengal Tax on Entry of Goods into Local Areas Act , 2012	855.55	837.69	934.32	1531.95	436.51
Total Collection	27525.01	29858.67	30255.54	32618.05	38987.67
(B) Expenditure					
i) Administrative Expenses	25.44	33.69	32.07	40.45	61.49
ii) Collection Charges	155.22	138.60	149.25	168.90	169.62
Total Expenditure	180.66	172.29	181.32	209.35	231.11
(C) Expenditure as percentage of collection	0.66	0.58	0.57	0.64	0.59



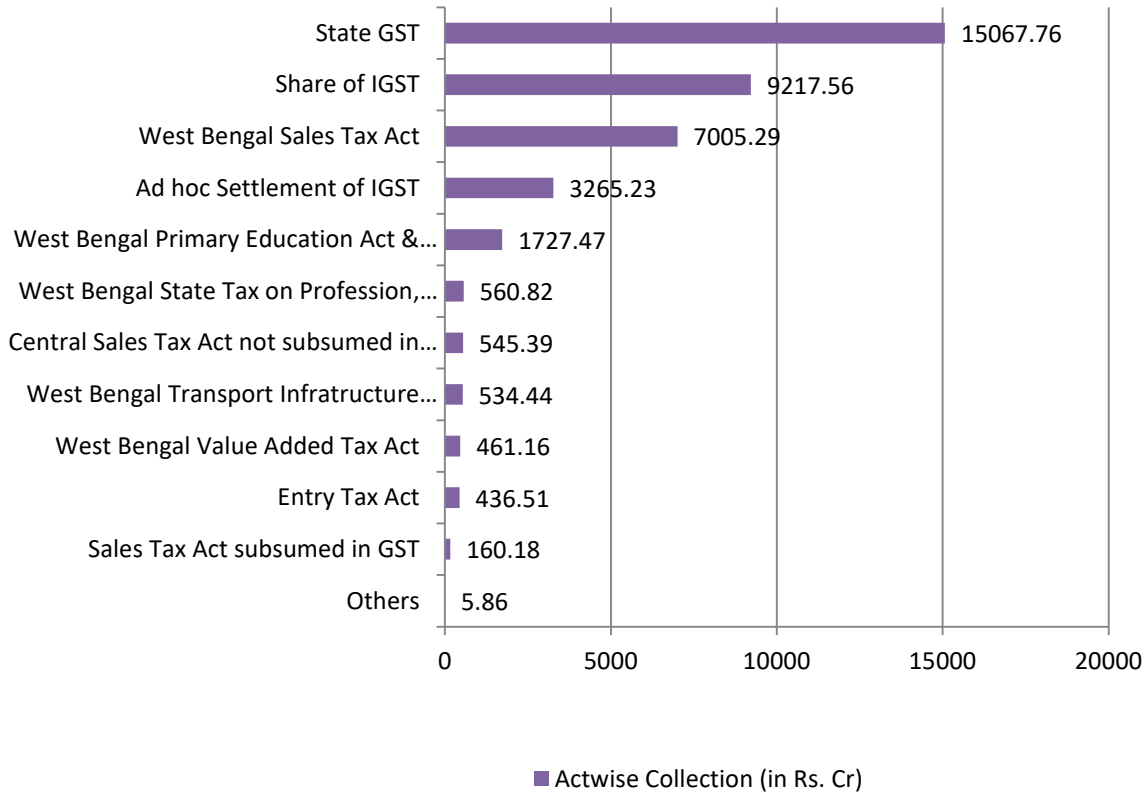
Act wise Collection Statement

Tax type	Act	Collection (Rs in Crores) 2017-18	Collection (Rs in Crores) 2018-19	Growth%
Taxes not subsumed in GST	West Bengal Sales Tax Act	5991.29	7005.29	16.92%
	Central Sales Tax Act <u>not</u> subsumed in GST	465.01	545.39	17.29%
	West Bengal Primary Education Act & W.B. Rural Employment and Production Act	1638.47	1727.47	5.43%
	West Bengal Transport Infrastructure Development Fund Act	508.63	534.44	5.07%
	West Bengal State Tax on Profession, Trades, Callings and Employments Act	529.18	560.82	5.98%
Taxes subsumed in GST	West Bengal Value Added Tax Act	6278.19	461.16	
	Central Sales Tax Act subsumed in GST	572.07	160.18	
	Entry Tax Act	1531.95	436.51	
	*Entertainment Tax	38.99	3.83	
	*Betting Tax	2.09	0.15	
	*Luxury Tax	28.29	1.81	
GST	*Excise Duty on Medicinal and Toilet preparation	5.54	0.07	
	State GST	8826.44	15067.76	70.71%
	Share of IGST	5322.91	9217.56	73.17%
	Ad hoc Settlement of IGST	879.00	3265.23	
	Total Collection	32618.05	38987.67	19.53%

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



Actwise Collection (in Rs. Cr)

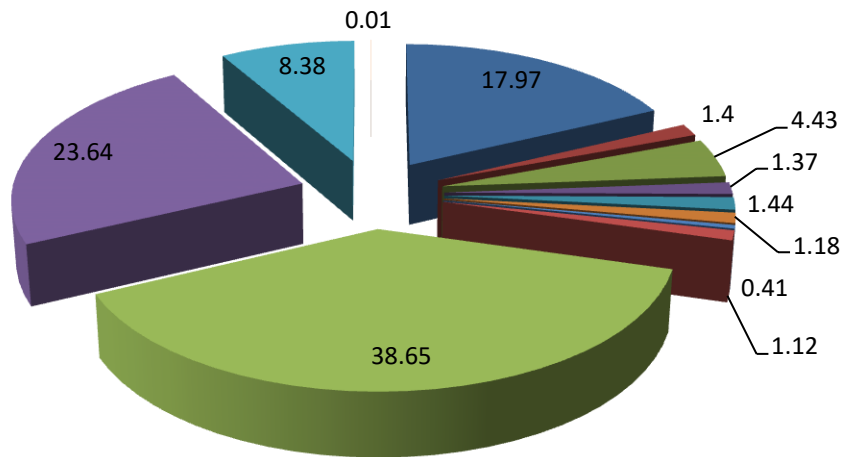


* Tax not administered by Commercial Tax Dte in pre-GST regime.



Percentage of Actwise Collection

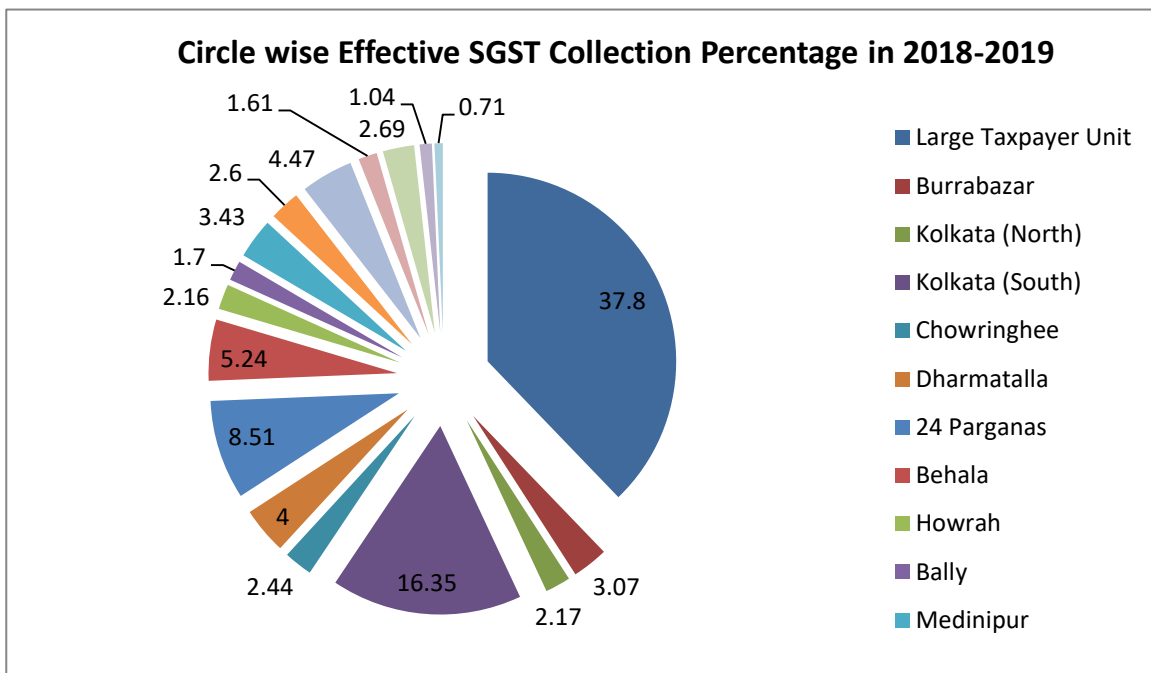
- West Bengal Sales Tax Act
- Central Sales Tax Act not subsumed in GST
- West Bengal Primary Education Act & W.B. Rural Employment and Production Act
- West Bengal Transport Infrastructure Development Fund Act
- West Bengal State Tax on Profession, Trades, Callings and Employments Act
- West Bengal Value Added Tax Act
- Central Sales Tax Act subsumed in GST
- Entry Tax Act
- State GST
- Share of IGST
- Ad hoc Settlement of IGST
- Others



CIRCLE WISE EFFECTIVE SGST COLLECTION IN 2018-2019 (Rs. in Crore)

Sl No	Circle / Division	Effective SGST Collection *
1	Large Taxpayer Unit	8639.52
2	Kolkata (South)	3736.61
3	24 Parganas	1944.76
4	Behala	1196.71
5	Durgapur	1021.53
6	Dharmatalla	914.48
7	Medinipur	783.66
8	Burrabazar	701.86
9	Siliguri	613.78
10	Asansol	595.24
11	Chowringhee	558.39
12	Kolkata (North)	495.23
13	Howrah	493.03
14	Bally	388.09
15	Baharampur	369.06
16	Raiganj	238.78
17	Jalpaiguri	163.18
18	Central Section & Others	0.82
TOTAL		22854.71

* Effective SGST Collection = SGST Cash Payment+ SGST Liability Set off by IGST ITC – IGST Liability Set Off by SGST ITC.



CHARGE WISE EFFECTIVE SGST COLLECTION IN 2018-2019 (Rs. in Crore)

SL.NO.	CHARGE/DIVISION	Effective SGST Collection*
1	LARGE TAXPAYER UNIT	8639.52
2	ALIPORE	354.19
3	AMRATALA	91.75
4	ARMENIAN STREET	150.27
5	ASANSOL	317.62
6	BAHARAMPUR	243.93
7	BALLY	37.89
8	BALLYGUNGE	1370.80
9	BALURGHAT	28.70
10	BANKURA	42.24
11	BARASAT	183.87
12	BARDHAMAN	154.71
13	BARRACKPORE	248.09
14	BARUIPUR	219.00
15	BEADON STREET	43.56
16	BEHALA	378.26
17	BELGACHHIA	26.53
18	BELIAGHATA	151.49
19	BHABANIPUR	455.22
20	BOWBAZAR	128.26
21	BUDGE BUDGE	198.87
22	BURTOLA	68.35
23	CHANDNI CHAWK	248.74
24	CHINABAZAR	58.84
25	COLLEGE STREET	51.98
26	COLOOTOLA	72.79
27	COOCH BEHAR	81.22
28	COSSIPUR	112.46
29	DARJEELING	28.22
30	DIAMOND HARBOUR	46.39
31	DURGAPORE	754.42
32	ESPLANADE	265.18
33	EZRA STREET	23.50
34	FAIRLEY PLACE	99.65
35	HOWRAH	148.04
36	JALPAIGURI	81.96
37	JORABAGAN	74.08
38	JORASANKO	63.77
39	KADAMTALA	-12.52
40	KRISHNANAGAR	125.13
41	LALBAZAR	69.09



42	LYONS RANGE	63.22
43	MALDAH	151.03
44	MANICKTOLA	52.41
45	MIDNAPORE	565.82
46	MONOHARKATRA	44.52
47	N.D.SARANI	46.39
48	N.S.ROAD	10.50
49	NEW MARKET	104.19
50	PARK STREET	1517.83
51	POSTABAZAR	119.19
52	PRINCEP STREET	86.72
53	PURULIA	277.62
54	RADHABAZAR	14.84
55	RAIGANJ	59.05
56	RAJAKATRA	68.88
57	SALKIA	59.46
58	SALT LAKE	1241.32
59	SEALDAH	60.47
60	SHIBPUR	357.51
61	SHYAMBAZAR	73.87
62	SILIGURI	585.56
63	SRIRAMPUR	290.74
64	STRAND ROAD	519.12
65	SURI	70.16
66	TALTALA	137.08
67	TAMLUK	217.84
68	ULTADANGA	132.49
69	OTHERS	0.82
	TOTAL	22854.71

* Effective SGST Collection = SGST Cash Payment+ SGST Liability Set off by IGST ITC – IGST Liability Set Off by SGST ITC.



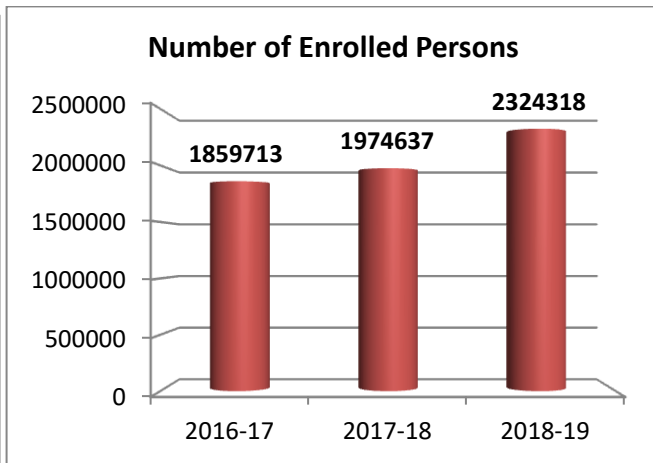
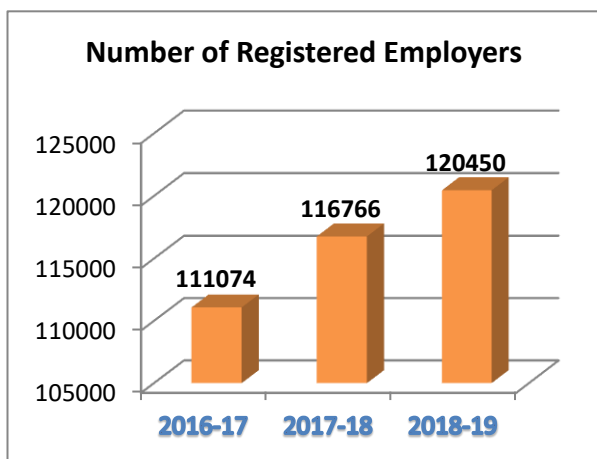
REGISTRATION

(A) GST Registration

CATEGORY	As on 31-03-2018		During 2018-19		As on 31-03-2019	
	REGISTERED	CANCELLED	REGISTERED	CANCELLED	REGISTERED	CANCELLED
Casual Taxpayer	186	8	444	6	630	14
Composition Taxpayer	74155	1064	9165	2854	83320	3918
Input Service Distributor	570	26	108	57	678	83
Regular Taxpayer	496700	8251	104979	13088	601679	21339
TCS Collector	34	0	232	0	266	0
TDS Deductor	1369	0	8299	1	9668	1
TOTAL					696241	25355

(B) Profession Tax Act

Number of registered employers and enrolled persons under the Profession Tax Act, 1979			
	2016-17	2017-18	2018-19
i) Number of Registered Employers	111074	116766	120450
ii) Number of Enrolled Persons	1859713	1974637	2324318



ASSESSMENT, APPEAL CASES

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

	Initiated during (year)	2014-15	2015-16	2016-17	2017-18	2018-19
	For Financial Year	2012-13	2013-14	2014-15	2015-16	2016-17 & 1 st Qtr 2017-18
(a)	Total cases initiated during the year	22565	20419	31759	42251	91559
(b)	Net Initiation	18519	18109	28768	33430	57948
(c)	Demand Initiated	18484	18096	6756	10208	15417
(d)	Demand amount (in Rs. Crore)	2003.44	1321.69	859.76	1621.84	3975.02

APPEAL CASES:

Sales Tax Acts (VAT+CST):

		2016-17	2017-18	2018-19
(a)	Opening Balance	4852	3316	3583
(b)	Cases initiated during the year	6290	6317	3154
(c)	Cases disposed of during the year	7319	6062	4981
(d)	Cases pending at the end of the year	3823	3583	1756

DISPOSAL OF VAT AUDIT CASES (ASSESSMENT YEAR WISE)

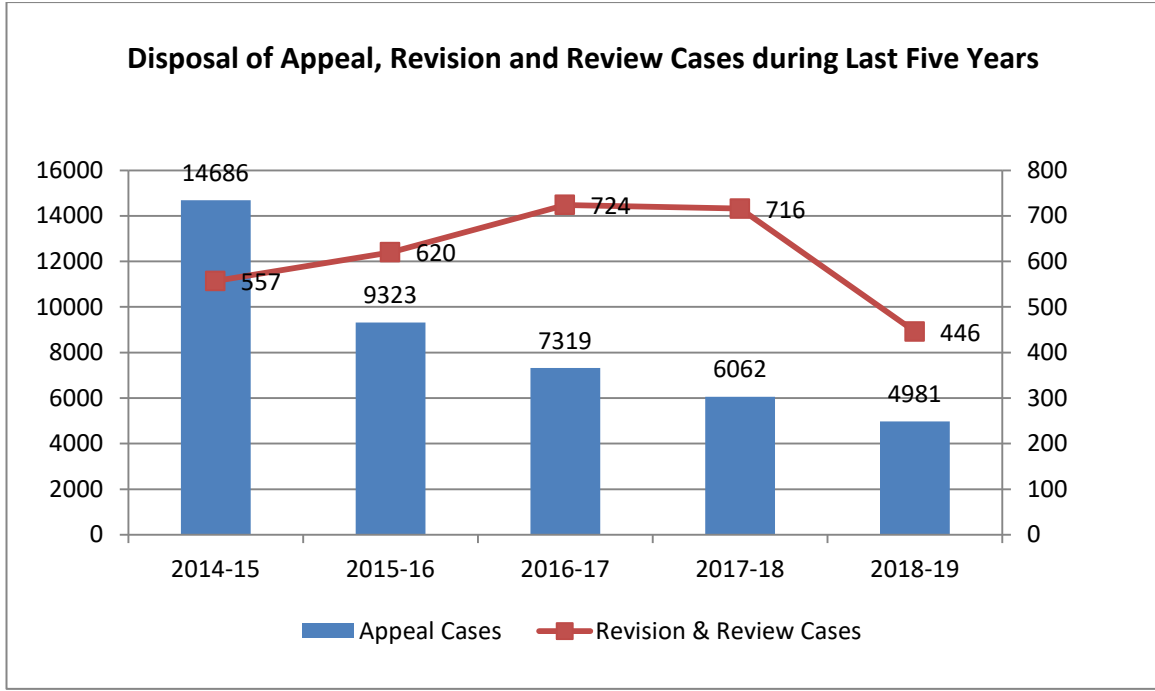
Assessment/Audit Year	Cases initiated	Demand Notice Generated	Demand Amount (in Rs. crore)
2012-2013	5943	5783	1060.26
2013-2014	4527	4428	1334.02
2014-2015	4703	4585	1974.46
2015-2016	1932	1892	2174.99
2016-2017	2051	2020	1235.92

REVISION & REVIEW CASES

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

		2016-17	2017-18	2018-19
(a)	Opening Balance	482	416	417
(b)	Cases initiated during the year	885	717	252
(c)	Cases disposed of during the year	724	716	446
(d)	Cases pending at the end of the year	643	417	223





BUREAU OF INVESTIGATION

The 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 investigation process. For the purpose of investigation the officers are authorized to search a dealer's registered place of business and other places as well. The officers are also authorized 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 and sales
2. False claim of Input Tax Credit
3. False claim of tax exemption on sales
4. Evasion related to different types of services
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 authorized to search the suspected vehicles, seize such goods and impose penalty as per the provisions of law.



Achievements of Bureau of Investigation (Unit I)

Sl No.	Activities of BI -I	2013-14	2014-15	2015-16	2016-17	2017-18*	2018-19
Search and seizures							
1	No. of raids conducted	475	637	432	396	210	234
2	No. of seizures made	130	351	101	727	125 (13 – Books, 112- Goods)	27
3	No. of investigation completed	189	225	205	113	121	18
4	Tax Collection (Rs. in crore)	134.34	211.36	79.24	74.88	17.42 crores	94.83#
5	No. of FIR made	20	16	11	1	4	0

*includes amount realized from action on goods in transit

Achievement of Bureau of Investigation (Unit II):

Sl No.	Activities of BI -II	2013-14	2014-15	2015-16	2016-17	2017-18*	2018-19
Search and seizures							
1	No. of raids conducted	345	529	476	393	117	281
2	No. of seizures made	235	311	349	262	1524	123
3	No. of investigation completed	150	324	346	272	45	136
4	Total Collection (Rs. in crore)	82.49	115.05	32.30	146.73	24.41	103.95
5	No. of FIR made	03	05	0	3	3	3

Achievement of Bureau of Investigation (Unit III):

Sl No.	Activities of BI -III	2013-14	2014-15	2015-16	2016-17	2017-18*	2018-19
Search and seizures							
1	No. of raids conducted	437	778	801	545	118	316
2	No. of seizures made	371	593	602	271	683	48
3	No. of investigation completed	231	591	602	259	141	41
4	Total Collection (Rs. in crore)	193.38	204.42	26.01	16.37	19.69	89.58
5	No. of FIR made	10	11	0	0	0	0

Achievement of Bureau of Investigation (Unit IV):

Sl No.	Activities of BI -IV	2018-19
1	No. of raids conducted	211
2	No. of seizures made	184
3	No. of investigation completed	158
4	Total Collection (Rs. in crore)	2.16
5	No. of FIR made	0



Performance of ITC Investigation Unit

Particulars	2017-18*	2018-19
Number of Reports drawn leading to ab-initio/retrospective cancellation of RC	22	159
Number of cases initiated	223	310
Number of cases in which investigation has been completed	108	264
Amount of evasion detected (In Rs. Lakh)	3017.54	97320.16
Amount realized (In Rs. Lakh)	1652.16	1466.58
No of seizure made	2	7
Number of FIR/Complaint lodged	14	9

* 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.



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, audit, appeal or revision. Headed by an Additional Commissioner, the CRU consists of seven other officers in the ranks of 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 ensures 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 fide 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 been disposing of such cases on a priority basis. With the introduction of GST Act the Pre-assessment refund under the VAT Act has come to an end and only one residual case was disposed during the year.

	No. of cases disposed	Amount of refund (in Rs. Crores)
Pre-assessment refund	1	0.10
Post-assessment refund	804	337.70
Total	805	337.80

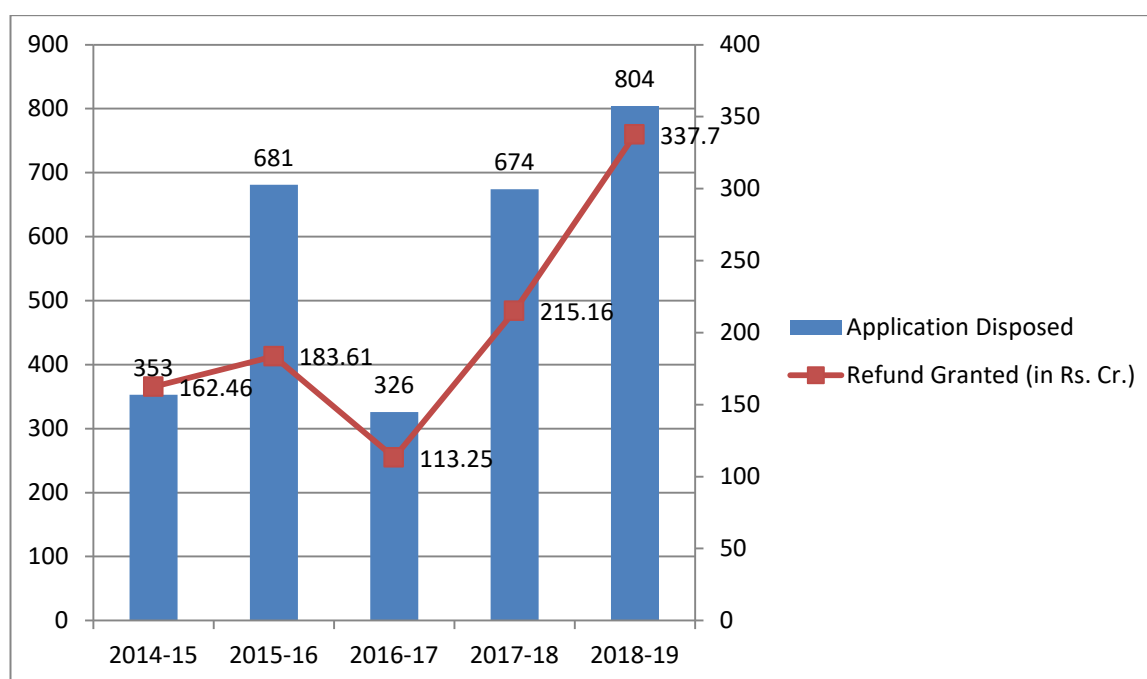


Pre assessment refund (Amount in Rs. Crore) during last five years:

	2014-15	2015-16	2016-17	2017-18	2018-19
Application disposed	883	784	604	1004	1
Refund granted (In Crores)	169.30	150.98	67.02	97.53	0.10

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

	2014-15	2015-16	2016-17	2017-18	2018-19
Application disposed	353	681	326	674	804
Refund granted (In Crores)	162.46	183.61	113.25	215.16	337.70



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



GST Refund data for the period 01.04.2018 to 31.03.2019:

Period	Applications Received in State Tax office	Amount claimed	Applications for which provisional/final order passed in FORM GST RFD-04/06	Amount sanctioned	CGST+IGST+CESS amount sanctioned & sent to Centre tax authority for disbursement	SGST sanction amount received from Centre tax authority for disbursement	Total SGST amount disbursed (including against) sanctions received from Centre tax authority)
01.04.18 to 31.03.19	8479	1113.30	7869	818.80	584.40	323.05	557.45

BUDGET CELL

Budget Cell is part and parcel of Directorate of Commercial Taxes, West Bengal. After careful scrutiny of the requisitions sent by the DDOs and favorable considerations fund is disbursed preparing allotment order on online under salary and non-salary head of accounts among 79 DDOs of this Directorate including Agricultural Income Tax, West Bengal. This Cell prepares Budget Estimate and Revised Budget Estimate of State Development Expenditure and Administrative Expenditure of this Directorate including Agricultural Income Tax, West Bengal for every financial year. Budget Cell verifies 'B-Statements' sent by all the DDOs and after compiling the 'B-Statements' this cell prepares DDO wise quarterly Expenditure Statement under the Major Head of Accounts '2040' and '2043' and sends them to the Office of the Principal Accounts General (A & E), West Bengal, Indian Audit & Accounts Department for the purpose of reconciliation of the Accounts of the figures. This wing plays the role of preparing Net Grant Statement of this Directorate and Agricultural Income Tax, West Bengal for every financial year and finally sends to Finance Department, West Bengal. In order to meet the rising demand of allotment of fund under salary and non-salary head of accounts proposals are prepared and sent to Finance Department, West Bengal with request to release required allotment of fund for smooth functioning of this Directorate and Agricultural Income Tax, West Bengal. Budget Cell prepares Prevoting Budget Scrutiny (Performance Report on the Project-wise/Item-wise Budgetary Provision under Demand No. 18) of the Directorate for every financial year and sends to Finance Department, West Bengal. The co-ordination between all the DDOs and Budget Cell is maintained through regular telephonic conversation. Budget Cell prepares updation of auditee database on all DDOs' office name with DDO codes and DDO wise expenditure figure for every financial year with intention to help in preparation of the audit plan. **This cell ceaselessly works every day with the figures on paper and online remaining silent as well as without proclamation and creating major impact on establishment of this Directorate.**

After all, Budget Cell looks after allotment of fund and expenditure of 79 DDOs under this Directorate including Agricultural Income Tax, West Bengal.



COLLECTION CELL (Challan payment /verification Wing)

Collection Cell collects monthly collection figure comprising SGST, West Bengal Sales Tax, Central Sales Taxes, Profession Taxes, Primary Education Cess & Rural Employment Cess on Coal, Cess on Petrol Diesel & Value Added Taxes, Entry Taxes, Entertainment Taxes, Betting Taxes, Luxury Taxes etc. from Directorate of Treasuries. Collection Cell also receives IGST Collection figures from GSTN which is apportioned on account of IGST Settlement towards West Bengal for respective month. Collection Cell also collects Anti Evasion Reports from different units of Bureau of Investigation under this Directorate. The monthly statement of Revenue figure and Anti Evasion compiled reports collected from different Units of Bureau of Investigation are put up to CCT/WB and then finally informed to the Addl Chief Secretary, Finance (Revenue) Department, Govt of West Bengal at 'Nabanna' and also to other Govt Officials.

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

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

Collection Cell also circulates Anti Evasion Reports received from different Units of Bureau, IIU, C.S./Other offices for incorporating the Reports in the Assessment /Audit/Appeal/Proceedings.

LAW SECTION

This Wing of the Commercial 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 Revisional Board, the West Bengal Taxation Tribunal, the West Bengal State Administrative Tribunal, Central Sales Tax Appellate Authority, the Hon'ble Kolkata High Court, the Hon'ble Supreme Court of India, National Company Law Tribunal and other Civil and Criminal Courts. Law Section maintains liaison with the Legal Remembrancer'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 Revisional 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 judgment 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 the Hon'ble 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 are 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 Hon'ble 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 Remembrancer 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 Hon'ble High Court & the Hon'ble 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 Matters 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.

The Law Section also monitors the criminal cases at various Criminal Courts such as Sealdah Criminal Court, Howrah Criminal Court, Bankshal Court and all the District Courts to fortify the Govt's stand in those cases bypassing information with state witness and performing liaison with G.P/PP and connected authorities through regular dispatch and receipt of case related documents as needed.

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 Hon'ble High Court & Hon'ble Apex Court where numerous cases have been filed challenging the constitutional validity of Entry Tax Legislation in West Bengal.

**STATUS OF HON'BLE HIGH COURT CASES
(As on 31.03.2019)**

Opening Balance	1197
New Cases	70
Total Disposed	79
In favour of Revenue	79
Pending/Closing balance	1188
Percentage of cases disposed in favour of the revenue	100%

**STATUS OF WEST BENGAL TAXATION TRIBUNAL CASES
(As on 31.03.2019)**

Opening Balance	9823
New Cases	1288
Disposed	447
Pending/Closing balance	10664

The Law Section also provides back-up support & access with government records to our advocate-on-record at the Hon'ble Supreme Court of India and National Company Law Tribunal and there is regular dispatch



& receipt of case-related documents often by organizing seminars conference with standing Advocate-on-records at the Hon'ble 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 Hon'ble Apex Court.

Law Section also monitors the cases filed before different lower courts like the City Civil Courts and District Civil Courts involving the Commercial 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 "GST Web Module" an online journal and supplies important judgment copies on request.

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

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

**STATUS OF COURT CASES AT THE HON'BLE SUPREME COURT OF INDIA AND CENTRAL SALES TAX
APPELLATE AUTHORITY
(AS ON 31.03.2019)**

A] Hon'ble Supreme Court of India:

Opening Balance	44
New Cases	02
Disposed Cases	0
a) In Favour of Revenue	N/A
b) Against Revenue	N/A
Pending/Closing Balance	46

B] Central Sales Tax Appellate Authority:

Opening Balance	11
New Cases	06
Disposed Cases	01
Pending	16

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



STATUS OF CASES AT WEST BENGAL ADMINISTRATIVE TRIBUNAL

(AS ON 31.03.2019)

Opening Balance	21
New Cases	11
Disposed Cases	10
Pending	22

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 day of July, 2017. Since all the cases transferred for the purpose had been disposed of by the Fast Track Court, the Court was wound up on 16.07.2017.

In the State Budget for 2015-2016, the Government had proposed setting up of a Fast Track Administrative & Revisional Authority for accelerating disposal of revision cases pending at the West Bengal Appellate & Revisional 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 Lakhs & up to Rs.1.00 crore under WBVAT Act, 03 & up to Rs.1.00 crore under CST Act, 1956 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 & Revisional Board to the Fast Track Revisional Authority & the entire data on transferred files digitized for easy reference & record.

The FTRA (Fast Track Revisional Authority i.e. Fast Track Court) has commenced its functioning on & from 08.02.2016 with six Benches and functioned till 16.07.2017. Again from 01.12.2018, it has commenced functioning with eight benches of which each Bench comprising of one Spl. CCT/ Additional Commissioner as Presiding Member & one Additional Commissioner as Member. Eight Officers of the ranks of Joint Commissioner have been assigned as Revenue Representatives to assist the Bench Members in the case presentation & hearings. A branch office of FTRA is set up at Siliguri in the District of Darjeeling w.e.f 18.03.2019. Seventeen (17) STOs are deputed at Kolkata FTRA to assist the Bench Members/ RRs. One (1) Addl CCT, three (3) JCCTs & two (2) STOs are standing in reserve. Two (2) Addl CCTs are assigned as presiding Member /Member, one (1) JCCT is assigned as RR for Siliguri FTRA. The whole activities and organization is monitored by Addl CCT/LS as Nodal officer.



POSITION OF REVISION CASES IN THE FAST TRACK REVISIONAL AUTHORITY, KOLKATA

(AS ON 31.03.2019)

Opening Balance	NIL
New Cases	6213
Disposed	78
Pending/closing balance	6135

POSITION OF REVISION CASES IN THE FAST TRACK REVISIONAL AUTHORITY, SILIGURI BENCH

(AS ON 31.03.2019)

Opening Balance	NIL
New Cases	68
Disposed	0
Pending/closing balance	68

Functions of Law Section & status of cases at National Company Law tribunal

With the enactment of the Insolvency & Bankruptcy Code 2016, and setting up of National Company Law Tribunal, a new vista has opened up before the Government to recover long standing dues in a very cost effective manner.

The Government can now as an operational creditor [defined u/s 5(20) of the IBC 2016] make an application (in accordance with sec. 9 of the IBC 2016) before the NCLT for initiation of Corporate Insolvency Resolution Process against the corporate debtors.

Presently, the Government is exploring various legislative ways & means to recover long outstanding legacy dues to the maximum extent possible within a reasonable time period. With this end in view, the Government has operationalized the Fast Track Revisional Authority for fast disposal of pending revision cases and has also launched the new Settlement of Dispute Scheme 2018 with the sole intention of mopping up revenue locked up in long drawn litigation processes.

In this scenario, interventions through IBC 2016 & NCLT is effectively carrying forward the Government's initiative to liquidate the huge outstanding tax dues of litigant corporate entities & also give teeth to the recovery process for realization of dues.

Thus a formal set up was created in the Directorate with the issue of CCT's order No. 350 dated 3rd April, 2019, creating an NCLT Cell within the Law Section.

A Nodal Officer in the rank of Special Commissioner of State Revenue was assigned to overall monitor the



disposal of the NCLT cases involving dealers under the State Revenue jurisdiction with the technical assistance of Law Section.

Presently, Special Commissioner of Revenue is the Nodal Officer co-coordinating the allotment of NCLT cases to the Proper Officer, monitoring the processing of the CIRP or Liquidity issues and ensuring submission of claims within the stipulated time.

Officials of Law Section are searching out the NCLT cases from IBC website for companies registered under the VAT & GST Acts in West Bengal and forwarding the cases to the appropriate proper Officer for necessary action.

A Reporting format (MIS) is maintained at the Nodal Officer level to keep track of progress in the disposal of the NCLT cases.

Till date, about **150** cases have been received and Revenue Claims have been raised for an approximate amount of **Rs.3250.00 crores**. 50 cases are currently in the process of compilation and submission of claims to IRP or Liquidator in statutory format.

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.

Distribution of personnel and present strength as on 31.03.2019 in the Board at Kolkata

Sl.No.	Designation of Post	Sanctioned Strength	Present Strength
01.	President (Judicial)	1	1
02.	Judicial Member	3	2
03.	Administrative Member	3	3
04.	Accounts Member	1	1
05.	Registrar	1	1
06.	Deputy Registrar	1	1
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	2	2
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:		79	24

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 2018-19 as on 31.03.2019

A.	i)	Opening Balance as on 01.04.2018	11,401
	ii)	Revision Cases filed during the year 2018-19 (Hard copy received)	(+)2484
	Sub Total		13,885
	iii)	Revision Cases disposed during the year 2018-19	(-) 1585
	Sub Total		12,300
	iv)	Revision Cases transferred to FTRA	(-)6121
	Sub Total		6179
	v)	S.O.D/Form-4 received	(-)234
	Cases pending at the end of 2018-19 (A)		5887
	B.	i)	Agri Income Tax Opening Balance as on 01.04.2018
ii)		Cases filed during the year 2018-19	NIL
iii)		Cases disposed during the year 2018-19	NIL
Cases pending at the end of 2018-19 (B)		03	
Total number of Cases pending at the end of 2018-19 (A + B)		5890	



INTERNAL AUDIT WING

Internal Audit Wing of the Directorate of Commercial Taxes is a permanent in house mechanism for analyzing and scrutinizing 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 Bi lateral meetings held between the Directorate and the office of the Accountant General (E&RSA).

In the year 2018-19, eight Bi-lateral meetings were held between August 2018, and March 2019 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 bi lateral meetings and took active part in coordinating them.

The outcomes of the meetings were as follows:

Month	Paras Settled
August 2018	39 (29/08/2018)
October 2018	25 (04/10/2018)
December 2018	66 (07/12/2018)
December 2018	47 (21/12/2018)
January 2019	19 (29/01/2019)
March 2019	41(07/03/2019)
March 2019	32 (25/03/2019)
March 2019 (held in April, 2019)	29 (25/04/2019)
Total	298

During the year 2018-19, 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 362 paras were dropped during 2018-19.



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 2017	Outstanding up to March 2018	Paras Raised during 2017-18	Paras raised during 2018-19	Paras dropped during 2017-18	Paras dropped during 2018-19	Out standing up to March 2018	Out Standing up to March 2019
IR	258	280	43	49	21	43	280	286
PARAS	2165	2546	606	709	225	855	2546	2400

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.

Interstate Verification Cell (HQ)

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 Charge Offices, Large Tax Payers' Unit (LTU) as well as BOI-I, BOI – II, BOI-III, IIU, Revisional Board.

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

The Cell's performance in its different field of activities during the year 2018-19 is placed below.

SL No.	Nature of work	Performance during the year	Out come during the period
(a)	Verification of transactions Referred by different Assessing Authorities and Appellate Authorities of this Directorate	Verification in respect of 16 Cases completed out of 19 received.	Report on 18 declaration Forms were found to be ingenuine
(b)	Verification of transactions referred by difference States & Union Territories	Verification in respect of 128 Cases completed out of 138 received.	Report on 10 declaration Forms were found to be ingenuine
(c)	Other works related to Interstate transactions	21 cases received	21 cases disposed



Tax Recovery Office

The **Tax Recovery Office** (*erstwhile Certificate Organization office*) at Salt Lake has jurisdiction over three districts namely Kolkata, 24 Parganas North & South. There are 12(twelve) sanctioned Courts of which only 6 (Six) are functional. The Courts are presided over by TRO s/CO. At present there are no Nazirs and no Process Servers to assist the Court in the recovery process.

On receipt of certificate cases from Requiring Officers of the charges under the jurisdiction, 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 continue till the certificate demand is settled.

Performance of the Certificate Organization, Salt Lake during the year 2018-19:

PENDING AT THE BEGINING OF THE PERIOD	FILES ALLOTTED DURING THE PERIOD	TOTAL ALLOTTE D	FINAL ORDER PASSED INCLUDING CASES SETTLED UNDER SOD ACT	PENDING AT THE END OF THE PERIOD	ACTION TAKEN DURING THE PERIOD		AMOUNT REALISED IN THE PERIOD INCLUDING AMOUNT (RS.1222349 77) REALIZED UNDER SOD ACT
					NUMBER OF CASES	NUMBER OF ACTION	
9799	273	10072	292	9780	2971	7644	TOTAL- 226398648/-

ACTION TAKEN DURING THE PERIOD						
VATCP GENERATION			ORDER SHEET GENERATION			
VATCP-1	VATCP – 10	TOTAL	PENDING	INTERIM	FINAL	TOTAL
580	1491	2071	1266	4015	292	5573



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

With the ushering of Goods & Service Tax in the realm of indirect taxation, 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:

Formulation of SGST Law, Rules, Notification etc. in consonance with CGST, IGST Acts and Rules.

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.

To help all concerned in the back-end process once GST is in force.

To evolve new ideas in tune with GST law for betterment of tax administration.

To suggest methodologies and procedures for implementation of the new law.

To interact with GSTN/ Central Government Organization/any other agency/organization in relation to GST matter as and when required.

Any other work which would be assigned by the Commissioner.

The Unit since its inception was headed by Senior Joint Commissioner, Revenue who has been elevated to the post of Joint Secretary (Finance) since March 2019.

The unit 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. Commissioner of State Tax along with Senior Joint Commissioner, Joint Commissioners of the unit attend these meetings. The preparatory works for these meetings are primarily done by this unit. The unit has strived to facilitate the functioning of the Directorate in administering GST over the last two years by way of constantly bringing out several clarifications, compilations, providing explanations in cases of doubts, interacting with the officials of the Directorate and other stakeholders.

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

- *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.*
- *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 both the internal and external websites of the Directorate.*
- *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 stake holders 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:

Issuing Notifications, Circulars etc.:

GST-PPU has ensured publication of more than 200 documents relating to GST in the form of amendment of Act, Tax & Rate Notifications (including amendment of Rules), Orders issued by the Commissioner, Orders under Removal of Difficulties, GST Circulars and Trade Circulars during the financial year 2018-19.

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 number of such publications in the FY 2018-19 is given below:

Description	No. of Publications 2018-2019
WBGST Ordinance, Bill & Act/ Amendment of WBGST Act	1
GST Tax Notifications (GST Rules & amendments thereof) issued by the Government & the Commissioner	13
GST Tax Notifications (other than GST Rules) issued by the Government & the Commissioner	62
GST Rate Notifications issued by the Government	32
GST State specific Notifications issued by the Government	0
GST Order under removal of difficulties issued by the Government	7
GST Order issued by the Commissioner	3
GST Circulars/Trade Circulars issued by the Commissioner	68

Providing clarification to various queries of different Departments of Govt. and Local Bodies

Various Departments of the Government of West Bengal, Local Authorities, Governmental Authorities and Government Entities had various queries relating to the applicability of GST on various activities undertaken by them in the GST regime. Queries ranged from the requirement of revision of the value of the existing contracts for supply of goods or services or both in the GST regime to various clarifications on different activities.

A number of clarifications and replies on these issues have been given throughout the year to ensure hassle-free GST compliance by various Departments of the Government of West Bengal, Local Authorities, Government Authorities and Government Entities through e-office as well as hard copies in files.

Total no. of e-office files/hard copy files disposed in 2018-2019: 32

A representative list of Departments & other Offices with whom such interaction took place is given below:

Public Works Dept.

Information & Cultural Affairs Dept.

Urban Development & Municipal Affairs Dept.

Health & Family Welfare Dept.

Disaster Management Dept.

Power & Non-conventional Energy Sources Dept.



Home & Hill Affairs Dept.

Water Resources Investigation & Development Dept.

Self-Help Group & Self Employment Dept.

Technical Education & Training Dept.

Youth Services & Sports Dept.

Directorate of Registration & Stamp Revenue

Directorate of Securities

Central Medical Stores.

Local Authorities:

Kolkata Municipal Corporation

Kharagpur Municipality

Midnapore Municipality.

Govt. Authorities/Entities and PSUs:

Kolkata Metropolitan Development Authority

Kolkata Improvement Trust

West Bengal Council of Higher Secondary Education

West Bengal Accelerated Development of Minor Irrigation Project

West Bengal Swarojgar Corporation Ltd.

West Bengal Medical Services Corporation Ltd.

West Bengal Industrial Development Corporation.

A number of meetings were also held with officials of the Kolkata Municipal Corporation for smooth implementation of GST.

Playing an effective role to reduce the compliance burden of Government, Local Authorities, Government Authorities & Government Entities in GST.

Various measures were constantly suggested by GST PPU to reduce the compliance burden of the Government and the burden on the State exchequer by various measures to curtail expense.

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:



In the previous Financial Year, the GST rate on works contract service provided to Govt./Local Authority/ Governmental Authority or Govt. Entity for original works meant predominantly for use other than for commerce, industry, or any other business or profession was brought down to 12% from 18%.

However, in accordance with the definition of business in the GST Laws, all Govt. activities become business activities. Thus, benefit of reduction in tax rate did not effectively pass on to the Government.

As a result, in this FY, an Explanation has been inserted in the Rate Notifications excluding any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities from the definition of business for the purposes of the aforesaid entry of reduced rate.

Services supplied by Govt./Local Authority by way of any activity in relation to any function entrusted Article 243W has been declared as neither a supply of goods nor of services.

Renting of immovable property by the Central Government, State Government, Union territory or local authority to a registered person has been made taxable under the Reverse Charge Mechanism.

The facility of exemption on Upfront amount payable in respect of granting of long term lease of plots has been extended to plots for development of infrastructure for financial business when provided by the State Government, Industrial Development Corporations or Undertakings or Govt. entity to the developers in any industrial or financial business area.

Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions have been exempted.

Tax on Security services provided to any registered person is payable on Reverse Charge Mechanism. However, it was suggested that the tax on Security Services when supplied to Government and Local Authorities should be payable on Forward Charge basis to provide relief to the Govt./Local authorities which has been accepted and the relevant notification is issued.

Some important changes suggested for the benefit of Trade & Industry and the public at large:

The officials at the GST-PPU have relentlessly been working on several issues affecting various sectors of Trade & Industry in West Bengal.

On the basis of its interactions with various Trade Bodies and Associations and consideration of their representations the unit makes a number of suggestions from time to time. Some of these suggestions could bring out effective changes benefitting a large section of people.

Job-work Sector:

Requirement of e-waybill has been done away with for intra-state movement of goods sent to a job-worker for job work or which are sent from one job-worker to another job-worker or which are returned to the principal after such job work, and where such transportation is not for final delivery of the finished goods.



Cinema Hall Industry:

Tax-rate of Cinema Tickets priced above Rs. 100/- has been reduced from 28% to 18% and of those priced within Rs. 100/- has been reduced from 18% to 12%. This has created a direct impact on the cinema lovers at large creating a good optics to the public.

Real Estate Sector:

The Real Estate Sector has undergone a major change in tax rates applicable from 01.04.2019. GST-PPU had substantial contribution in respect of this. e.g., the concept of carpet area in determining affordable residential housing along with the price of the apartment was proposed by West Bengal.

The rate of Services by way of Construction of affordable residential apartments by a promoter [Residential Real Estate Project (RREP) and Real Estate Project (REP) other than Residential Real Estate Project (RREP)] was initially proposed to be @3%. But GST-PPU fought on this issue as a result of which, the rate has now been fixed @ 1%. This has benefited the public at large.

Upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, as is attributable to the residential apartments, which have been booked before the issuance of completion certificate, or first occupation of the project, as the case may be, which was previously taxable has now been made exempted from GST. This has benefited the public at large.

In the initial proposal, there was no provision for any option to pay tax at the old rate in case of ongoing projects. The provision for exercising such option to pay tax at the old rate in case of ongoing projects has been introduced upon on West Bengal's suggestion.

An order has been issued by the CCT/WB thereby specifying the meaning of the term "the metropolitan city of Kolkata" in terms of GST rates of construction services for Real Estates.

A separate formula in relation to the determination of ITC in respect of inputs or input services and reversal thereof for supply of services covered by clause (b) of paragraph 5 of Schedule II has been introduced in the GST Rules.

Tea Industry:

Acting on a representation by the Tea Board it was argued that TCS under section 52 of the CGST/WBGST Act, is required to be collected by Tea Board respectively from the - (i) sellers (i.e. tea producers) on the net value of supply of goods i.e. tea; and (ii) auctioneers on the net value of supply of services (i.e. brokerage). Clarification was issued accordingly.

Others:

E-Waybill for intra-state movement was introduced on 3rd June 2018. The threshold limit for requirement of e-Way Bill in case of Intra-State movement without passing through any other State was extended from Rs. 50,000/- to Rs. 1,00,000/-

Clarification has also been issued in respect of transfer of input tax credit in case of death of sole proprietor if the business is continued by any person being transferee or successor.



GST on transportation of passengers by air for religious pilgrimage facilitated by the Government of India has been reduced from 18% to 5%. This reduction will ensure a significant decrease in air fare.

GST-PPU has also played a major role in formulating the refund mechanism:

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.

Processing of refund claims 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.

Standard Operating Procedure (SOP) for processing of the refund claims has been prepared which is updated regularly with the latest changes.

Training sessions have been conducted in collaboration with the HRD.

GST PPU regularly interacts with jurisdictional officers and with their active participation attempts to erase out glitches. Power point presentations have also been circulated in this regard.

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. Some of the examples in this context are:

Clarification regarding refund to merchant exporters,

Processing of refund claim by Input Service Distributors, persons paying tax under composition levy or a Non-resident taxable person.

Exports made through non-EDI ports can be verified through the ICEGATE portal to a considerable extent. This could be achieved on persistent insistence on finding a solution to the issue by West Bengal

Also, various issues relating to refund are being continuously raised by GST-PPU and are still under discussion. Some of the examples in this context are:

The primary draft of Master Circular of refund was prepared by GST PPU, WB which is due for finalization in the Law Committee,

Refund to TDS deductors.

GST-PPU has also developed a uniform TDS Processing module in coordination with the IFMS:

The TDS provisions of GST have come into force w-e-f 01.10.2018. In this matter, a uniform system based e-billing module where TDS deduction is involved has been developed by IFMS and DTA with constant inputs given by GST-PPU.

The DDOs of all the State Govt. Offices in West Bengal have been duly trained in this matter in collaboration with HRD Cell & IFMS. Power point presentations have also been circulated in this regard.



The facility of downloading of system generated TDS Certificate has been given to the deductee thereby relieving the deductors from the obligation of issuing TDS Certificates.

SOP on TDS in GST for nationwide circulation has primarily been drafted by GST PPU West Bengal.

GST PPU has always been proactive in solving various problems of DDOs in West Bengal.

Maintenance of a dedicated GST-PPU Tab both in the internal as well the external website of the directorate:

GST PPU meticulously maintains a GST PPU tab both in the internal website as well as the external website of the directorate. The contents of this Tab are carefully prepared by the unit for benefit of the stakeholders. Compilations put up in this tab have particularly been helpful in view of constant changes and numerous clarifications that have been issued in the initial years of GST and has already earned applauses from various quarters. The new section of Monthly GST Updates that has been launched from December 2018 has been helpful in keeping updated with various developments in GST. The contents of the Tab are as under:

WBGST Acts & Rules

Compilation of Rate Notifications

Consolidated GST rate chart for goods

Consolidated Rates of Taxable Services

Consolidated Nil rated services

Consolidated List of Goods on which tax is payable under Reverse Charge

Consolidated List of Services on which tax is payable under Reverse Charge

Compilation of Circulars, Orders & Removal of Difficulties

Circulars

Central circulars on Miscellaneous Issues

Central circulars on Service

Central circulars on Goods

Central circulars on Export & Refund

Orders

Central orders on Miscellaneous Issues

Removal of Difficulties

Central Removal of Difficulties orders

Consolidated List of Notifications

TDS Notifications



Central vis-a-vis State Notifications

WBGST Tax vis-a-vis Central Notifications with subject

WBGST Tax (Rate) vis-a-vis Central Tax Notifications with subject

Monthly GST Updates

Date Extension Notifications

SOP and other Aspects (only in the internal website for officials of the directorate)

SOP on Refund

Impact of GST on Government & Local Authorities

Classification of notifications, orders, in the GST Tab:

The notification tab in the GST tab has been revamped by classifying State Tax Notification, State (Rate) Notifications and removal of difficulty orders.

Besides, the tabs of Trade Circulars, Commissioner's orders are being regularly updated.

Working on the revised and enlarged edition of the Book on GST.

The Officers of the GST-PPU had relentlessly worked on the revised and enlarged edition of the Book on GST incorporating latest amendments in the WBGST Act, WBGST Rules, IGST Act, IGST Rules and the GST (Compensation to States) Act and all the related Forms as prescribed under such Rules.

A unique feature of this revised volume is that, it contains:

Comprehensive write-ups on many concepts such as supply, composite supply, works contract, TDS, Composition scheme etc. under the GST Laws,

A guide correlating the Sections of the Acts with the corresponding Rules as well as Forms has been provided for easy reference.

A gist of important Notifications under GST.

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

Interacting regularly with Officials of the Directorate and Master-Trainers of GST on issues of changes in the GST Laws and its functionalities.

Constant interaction with the Business Houses, Trade Bodies, Chambers of Commerce and premium institutes like ICAI and ICWAI.

Preparing PPTs, SOPs & Guidance Notes on various topics of GST like TDS, Annual Return as well as other topics having deep impact on State Revenue like SOD.



Imparting Training to Officials of the Directorate as well as FCs, FOs & AOs of other Departments for smooth implementation of the TDS provisions of GST.

Finally it is worth mentioning that not only officers of GST PPU along with the Commissioner, Commercial Taxes West Bengal has constantly been attending the meetings of the committees GST Law Committee, GST Fitment Committee and various other committees instrumental in implementation of GST, the then Senior Joint Commissioner in charge of the GST PPU, WB was a member of the Team GST which received the Prime Minister's award for exemplary contribution towards implementation of GST in India. Besides, on a number of occasions GST PPU has successfully held "out of the box" initiatives on GST related issues e.g. a Quiz programme for the officers of the Directorate successfully held at the Bhasha Bhavan, National Library.



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.

GST related activities performed by ISD during 2018-19 are presented as under:

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 from GSTN server, Processed the unorganized and incoherent data to make reports from these data.
- Managing large volumes of data meant for West Bengal State generated as a result of submission of various forms 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.
- Creating and updating the table structure of GST Registration, Migration, Return, Refund etc. in Impact as and when required.
- Identify issues and discrepancies in data received from SFTP and to resolve it by negotiating with team GSTN to maintain the sanctity of data.
- Time to time updation of New Functionality added by GSTN in GST portal for both tax officials and taxpayers.
- Allocating correct jurisdiction to taxpayers in Impact as jurisdiction of many taxpayers is being updated frequently on GST portal.

Other works

- ISD officers organized webinar in Bengali on GST e-waybill
- participated in various outreach programmes
- ISD officers attended Video Conferences on GST e-waybill as and when scheduled
- As GSTN master trainer participated in training programmes on GST TDS organized in districts for training of DDOs of Municipalities and Panchayati Raj Institutions across the state of West Bengal

GST related e-services launched during 2018-19

SI No.	Application Name	Launch Date
1	Payment Details as per Return 3B	11.03.2019
2	Payment Details of a taxpayer as per Cash Ledger	11.03.2019
3	CIN (Challan Identification No.) Search	11.03.2019
4	e-appeal Internal (Entry tax module)	27-12-2018
5	GST Dealer Spot Visit Module	07-06-2018
6	GST Dealer Spot Visit MIS	07-06-2018
7	GST Refund Sanction	14-06-2018
8	LUT Summary MIS	14-08-2018
9	GST e-Waybill MIS for particular waybill	31-03-2019
10	e-Waybill data and MIS	19-10-2018
11	Consumption of GST Payment data from GST System	20-08-2018
12	Consumption of GST Registration data (for Tax Payers) from GST System	28-08-2018
13	Consumption of GST Waybill data from GST Waybill System	12-10-2018
14	Consumption of GST Return- GSTR3B data from GST System	05-09-2018
15	Consumption of GST Return- GSTR7 data from GST System	01-11-2018
16	Consumption of GST Return- GSTR1 data from GST System	08-01-2019
17	Consumption of GST Return- GSTR4 data from GST System	14-01-2019

Legacy data related e-service launched in 2018-19

SI No.	Application Name	Launch Date
1	SOD_Online	14.12.2018
2	SOD_Internal	09.01.2019
3	SOD MIS of Detailed Report	14.02.2019
4	SOD MIS of Payment Report	14.02.2019
5	Online e-appeal application for entry tax	24-12-2018
6	e-appeal Internal (Entry tax module)	27-12-2018
7	Fast Track MIS	08-03-2019



8	Cause List MIS	19-03-2019
9	Fast track Revision	21-12-2018
10	Court Case Management System	08-01-2019
11	Court Case Management System MIS	08-01-2019
12	Assessed Dues module for Special Audit	30-09-2018
13	Entry Tax revised demand notice	15-05-2018
14	Audit Initiation (2016-2017)	10-09-2018
15	Audit Demand Notice (2016-17)	10-09-2018
16	Audit Initiation (2017-2018)	24-12-2018
17	Audit Demand Notice (2017-2018)	24-12-2018

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 2018-19

Document Type	No. of documents uploaded	No. of emails sent
Adjournment Notice	17969	17071
Assessment Order	21491	19983
Audit Report	11683	10896
Case related documents or detail of accounts and claims	5	0
Computation Sheet	9641	9071
Demand Notice	24852	23443
Documents related to Appeal-Revision-Review	6	0
Draft Assessment Order	14415	13222
Draft Audit Report	7442	6892
File Requisition	784	3
Final Order	1106	911
Form 1026	1505	1459
Form 69	1825	1786
Government Correspondence	1	0
Initiation Notice	95430	91702
Miscellaneous documents	43	0
Modified Demand Notice	61	0
Order forwarding	25	20
Order_sheet	6	0
Other	17	16
Payment Challan	3	0
Penalty proceedings	2	0
Realization of Assessed Dues	1	0
Report	11	0
Show Cause	1234	898
Total	209558	197373



Summary report of DMS for Fast Track Revisional Authority module for the period 14.01.2019 to 31.03.2019 is as under:

Document Type	No. of documents uploaded	No. of emails sent
Adjournment Notice (FTRA)	1832	1800
Final Order (FTRA)	81	80
Form 69 (FTRA)	4297	4268
Forwarding letter (FTRA)	72	71
Total	6282	6219

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, unauthorized 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 2018-2019

Number of cases initiated		Number of cases disposed	
Complaint Received	7	Authentication pending from the end of the complainant	1
Investigation started by CFPC on the basis of the database information	2	Investigation completed with redressal of the complaint	8
		Investigation is under going	0
Total	9		9

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

Some of the areas daw has performed in 2018-19-

1. Sending 303954 mails to Dealers
2. Monitoring of Tax defaulters and return defaulters
3. Providing Regular reports and customized reports to Charges, Bureau of Investigation, IIU and other offices
4. Preparation of data and reports as required for Tax Administration



5. Compilation of Feedback from Charges and presentation at meetings and helping in planning of revenue augmentation
6. 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.

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 1st quarter of FY 2017-18, 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 2018-19, 1178 dealers had been selected for VAT Audit for the accounting year 2016-17 and 547 dealers had been selected for VAT Audit for the 1st quarter of accounting year 2017-18.

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.



SALES TAX DEDUCTED AT SOURCE [S.T.D.S.] CELL

The provisions of both STDS & TCS under WBVAT Act, 2003 have been made inoperative since 01.07.2017 with the introduction of the GST Act, 2017. Though both the CGST Act, 2017 and the WBGST Act, 2017 have provisions of TDS (Tax Deduction at Source) under Sections 51 of the said Acts read with Section 20 of the IGST Act, 2017, such provisions of TDS under GST have been kept in abeyance since the introduction of GST till 30.09.2018.

However, the said provisions of Tax Deduction at Source (TDS) came into force w.e.f. 01.10.2018.

TASKS & IMPLEMENTATIONS:

Tasks under erstwhile W.B VAT Act, 2003:-

- I. Processing of the applications filed by the Contractees (Deductors) to revise the scrolls in Form 19A, once submitted by them with errors and now required to rectify the mistakes, even after expiry of the scheduled 40 days' time limit, by scrutinising the bills submitted by them, already uploaded scrolls in Form 19A, generated Form 18A, copy of challans etc. w. r .t CTD database, GRIPS Portal, IFMS database etc.
- II. Determination of tax deducted in short, interest and late fees payable by the contractee.
- III. Giving online grants to Contractees for particular month(s) requiring to upload Revised Form 19A even after expiry of the scheduled 40 days' time limit, on approval from the Authority concerned.
- IV. Realization of late fees as applicable for delayed submission of Form-19As and interest for delayed payment of the deducted amounts.

Tasks under WBGST Act, 2017:-

- I. Providing guidance and assistance to Deductors regarding registration under GST Act, 2017 over telephone, through e-mails and also by live demonstration.
- II. Guiding the deductors about the process of creating challans under GST Act,2017, making payment and filing return in Form GSTR-7.

PERFORMANCE OF STDS CELL IN F.Y. 2018-2019

Special Grant for revision of Scroll in Form 19A is required when a contractee needs to revise the scrolls already uploaded by him **even** after expiry of the scheduled 40 days' time limit. It is done by scrutinising the bills submitted by them, already uploaded scrolls in Form 19A, generated Form 18A, copy of challans etc. w.r.t CTD database, GRIPS Portal, IFMS database etc. If it is found that STDS/TCS has been deducted in short, deductor is requested to deposit that amount of STDS/TCS at government exchequer under the specific head of account of STDS.



As such, total amount deposited at government exchequer on account of short deduction of STDS/TCS, late fees for delayed uploading of scrolls in Form-19A and interest for delayed payment of the deducted amounts in the financial year 2018-19 under W.B VAT Act,2003 is **Rs. 7.18 Crores**.

Tax Deducted at Source (TDS) under GST Act, 2017

Total amount of Tax Deducted at Source (TDS) under SGST, CGST and IGST from 01.10.2018 to 31.03.2019 is **Rs.589.94 Crores**.

Break up of total Tax Deducted at Source (TDS) under GST Act, 2017 from 01.10.2018 to 31.03.2019:

Account Head	Amount
TDS under SGST	Rs. 245.84 Crores
TDS under CGST	Rs.246.43 Crores
TDS under IGST	Rs.97.67 Crores
Total amount of TDS (from 01.10.2018 to 31.03.2019)	Rs.589.94 Crores

COMPARATIVE ANALYSIS OF YEAR-WISE TOTAL AMOUNT OF STDS/TCS under W.B VAT Act, 2003

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

TOTAL AMOUNT OF Tax Deducted at Source (TDS) under GST Act, 2017

Year	Amount (in Crores)
2018-19 (from 01.10.2018 to 31.03.2019)	589.94



Activities under GST Act, 2017

ENROLMENT:

COMPARATIVE ANALYSIS OF YEAR-WISE ENROLMENTS UNDER VAT Act, 2003

	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]

Number of Deductors registered under GST Act, 2017 **from 01.10.2018 to 31.03.2019** is **5865** and **total number of registered Deductors under the said Act upto 31.03.2019** is **9667** (as per data received from GSTN)

ENROLMENT/ REGISTRATION UNDER GST Act,2017

	No. of Contractees newly enrolled [during the F.Y.]	Total No of enrolled Contractees [till the end of the F.Y.]
2018-19	5865	9667 [till 31.03.2019]*

**Organisations like Medical and educational institutions, companies, joint-venture companies, partnership and LLP firms, promoters and banks are no longer liable to be registered under GST Act, 2017.*

SUBMISSION OF RETURN IN FORM GSTR-7 BY DEDUCTORS UNDER GST

Total number of Returns in GSTR-7 uploaded for the period **from 01.10.2018 to 31.03.2019** is **17349** (till 10.04.2019).



HUMAN RESOURCE DEVELOPMENT CELL

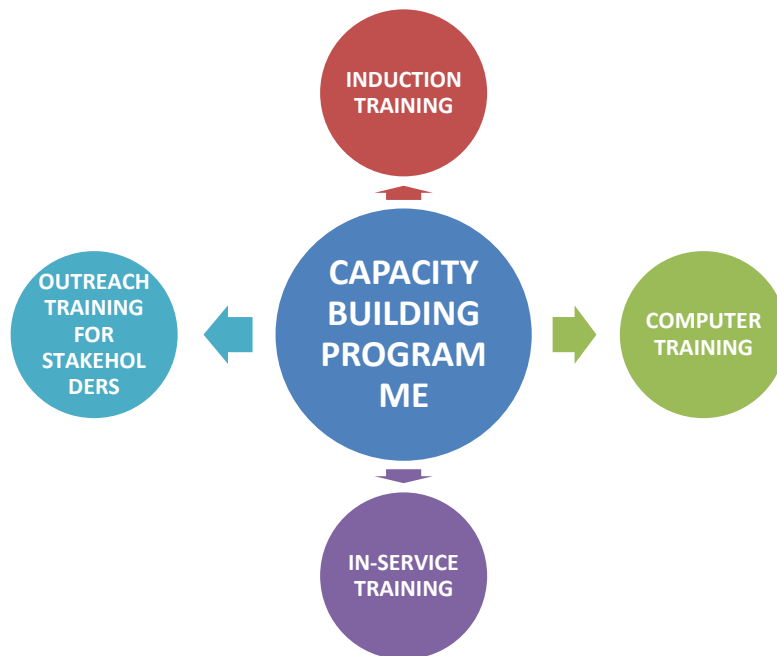
The Human Resource Development Cell of this Directorate has been successfully carrying on various Training Programmes for all the employees up to the grass root level. The Cell carries on various In-service & Induction Training Programme for all its Officials down to the level of Lower Division Clerks which includes Skill Development Training Courses, Training on RTI Act, Workshop on Service Book, Basic Computer Training, Computer Training on Tally, Provisions of GST & other Statutes etc. throughout the year for overall qualitative improvement of work done by them. Each Training Programme includes extensive discussions on statutes, 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 Programmes for all the officials this Directorate.

We have at present a very rich pool of Trained Faculties consisting 50 (fifty) Master Trainers on GST Law and 45 (forty five) Master Trainers on GST Network System many of whom are also the Resource Personnel of DoPT, Govt. of India.

At present, the Cell is administered by 01(one) Special Commissioner of Revenue, 02 (two) Sr. Joint Commissioner of Revenue, 01(one) Joint Commissioner of Revenue, 02(two) Assistant Commissioner of Revenue, 04 (four) State Tax Officer, one UDC (additional duty) and one Gr. D staff.

The performance of the HRD Cell for the year 2018-19 may be summed up as under:



INDUCTION LEVEL TRAINING PROGRAMME CONDUCTED DURING THE FINANCIAL YEAR 2018-19

SL. NO.	NAME OF THE TRAINING	NO. OF PARTICIPANT	DURING
1.	INDUCTION TRAINING FOR WBRS OFFICIALS	72	235 HRS
2.	INDUCTION TRAINING FOR STOs	141	430 HRS
TOTAL		213	665 hrs.

IN- SERVICE TRAINING PROGRAMME CONDUCTED DURING THE FINANCIAL YEAR 2018-19

SL NO.	TYPE OF TRAINING	NUMBER OF PARTICIPANTS
1.	Training on GST & GSTN for the Officials of CTD all over West Bengal	2677
2.	Training for DDOs & Operators (including Provisions of TDS, under GST, IFMS)	610
3.	Training Programme on HRMS (SAR, Exit Management) for the officials of CTD	6718
4.	Training on SOD for the officials of CTD	1100
5.	Training on Back Office Module	1050
6.	Training on Refund procedure under GST	1020
7.	Crack Team Presentation at National Library	500
		13675

OUTREACH TRAINING PROGRAMME FOR THE STAKE HOLDERS CONDUCTED DURING THE FINANCIAL YEAR 2018-

19

SL NO.	TYPE OF TRAINING	NUMBER OF PARTICIPANTS
1.	Training on GST for ISGP Programme (World Bank Project) all over West Bengal	4060
2.	Training for DDOs registered under IFMS on the provisions of TDS	16250
3.	Training on Provisions on GST for the officials of PRIs & ULBs	2540
4.	Regional Synergy Programme for the members of MSME	1820
5.	Training for the members of Goods Transport Agencies on the provisions of e-Waybill System	570
6.	Training on SOD for Dealers, Tax Practitioners, Trade Bodies and Advocates.	9575
		34815

Total number of participants underwent GST & GSTN Training Programme & others during the Financial Year 2018-19 = 48490

Total number of participants trained in Induction Level Training during the Financial Year 2018-19 = 213



The year 2018-19 has been a very hectic & fruitful year for HRD Cell. Apart from conducting and organizing the said Training Programme, the Cell has also co-ordinated many programmes with infrastructural and faculty support from its pool.

In the coming year our vision is to organize more number of need-based In-Service, Skill Development and Computer Training Course down to the grass root level in addition to the regular Induction Level Course of State Tax Officer and Assistant Commissioner of Revenue. More sessions on Management and Behavioural Topics, Adoption and Implementation of newer techniques 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 a vision of 'Training for all' for the employees of the Directorate.

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. 2018-19, Total Grievances Lodged & Redressed=168. 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.

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:–

Preparation and publication of Advertisements to be published in Newspapers;

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;

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;

Communication with the Union Government and other State Governments on present and prospective issues of Taxation;

Communication and interaction with Principal Chief Commissioner/Chief Commissioner of Central Tax, Kolkata Zone in relation to various GST matters and notifications;

Giving written/telephonic/e-mail replies to queries made by Governments, various institutions, Tax payers, Dealers, Tax Practitioners, Trade Bodies and other persons;

Processing of pre-budget proposals received from Chambers of Commerce, Trade Bodies, Industries and individuals on the taxation matters dealt in by the Directorate;

Attending seminars, symposiums and events organized by Trade bodies, other Govt. Departments and other associations; and

Organizing 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 Senior Joint Commissioner, one Deputy Commissioner, one Assistant Commissioner and one State Tax Officer.



Trade Circulars & Orders issued in 2018-19:

GST (Trade Circulars):

Trade Circular	Date	Subject
07/2018	16/04/2018	Clarification on issues related to furnishing of Bond/Letter of Undertaking for exports – Reg.
08/2018	16/04/2018	Clarifying the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.
09/2018	16/04/2018	Clarifying the procedure for recovery of arrears under the existing law and reversal of inadmissible input tax credit.
10/2018	03/08/2018	Opening of migration window for tax payers till 31st August, 2018 and related Standard Operating Procedure (SOP)
11/2018	13/08/2018	Clarification regarding applicability of GST on various goods and services
12/2018	13/08/2018	Clarification regarding applicability of GST on the petroleum gases retained for the manufacture of petrochemical and chemical products.
13/2018	13/08/2018	Classification of imported fertilizers used in the manufacture of other fertilizers at 5% GST rate
14/2018	17/09/2018	Clarification on taxability of printing contracts
15/2018	17/09/2018	Seeks to clarify the applicability of GST on the superior kerosene oil [SKO] retained for the manufacture of Linear Alkyl Benzene [LAB]
16/2018	17/09/2018	Clarification of classification of cut pieces of fabric under GST
17/2018	17/09/2018	Procedure regarding procurement of supplies of goods from DTA by (EOU)/(EHTP Unit /STP Unit/BTP Unit
18/2018	17/09/2018	Clarifications regarding applicability of GST and availability of ITC in respect of certain services
19/2018	17/09/2018	Refund of unutilized input tax credit of GST paid on inputs in respect of exporters of fabrics



20/2018	17/09/2018	Clarification on taxability of custom milling of paddy
21/2018	17/09/2018	Classification and GST rate on Terracotta idols
22/2018	17/09/2018	Trade circular to clarify on Inter-state movement of rigs, tools and spares, and all goods on wheels [like cranes]
23/2018	17/09/2018	Filing of returns under GST
24/2018	17/09/2018	Clarifications regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc.
25/2018	17/09/2018	Seeks to clarify applicability of GST on Polybutylene feedstock and Liquefied Petroleum Gas retained for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol
26/2018	17/09/2018	Clarification regarding supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86
27/2018	17/09/2018	Clarifications regarding GST in respect of certain services as decided in 25th GST Council meeting
28/2018	17/09/2018	Clarification regarding GST in respect of certain services
29/2018	17/09/2018	Clarification regarding taxable services provided by the member of the Joint Venture(JV) to the JV and vice versa and inter se between the members of the JV
30/2018	17/09/2018	Clarifications on issues related to Job Work
31/2018	17/09/2018	Setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers due to technical glitches on GST Portal
32/2018	17/09/2018	Issue related to taxability of 'tenancy rights' under GST
33/2018	17/09/2018	Clarification on refund related issues
34/2018	17/09/2018	Clarifications of certain issues under GST- moulds & dies, tea , car servicing etc.
35/2018	17/09/2018	Circulars clarifying miscellaneous issues related to SEZ and refund of unutilized ITC for job workers
36/2018	17/09/2018	Seeks to modify Trade Circular No. 08/2018 dated 16/04/2018



37/2018	17/09/2018	Applicability of GST on ambulance services provided to Government by private service providers under the National Health Mission (NHM)
38/2018	17/09/2018	Taxability of services provided by Industrial Training Institutes (ITI)
39/2018	17/09/2018	Clarification on removal of restriction on refund of accumulated Input Tax Credit on fabrics
40/2018	17/09/2018	Scope of Principal-agent relationship in the context of Schedule I of the WBGST Act
41/2018	17/09/2018	Recovery of arrears of wrongly availed input tax credit under the existing law and inadmissible transitional credit
42/2018	17/09/2018	Clarification on refund related issues
43/2018	17/09/2018	Processing of refund applications filed by Canteen Stores Department (CSD)
44/2018	17/09/2018	E-way bill in case of storing of goods in godown of transporter
Corrigendum	17/09/2018	Corrigendum to Trade circular No. 17/2017 dated 21.12.2017
45/2018	17/09/2018	Levy of GST on Priority Sector Lending Certificate
46/2018	18/09/2018	Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular Nos. 08/2018 dated 16/04/2018 and 36/2018 dated 17/09/2018
47/2018	22/11/2018	GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts
48/2018	22/11/2018	Circular on Standard Operating Procedure for Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16
49/2018	22/11/2018	Clarification on certain issues related to refund
50/2018	22/11/2018	Clarification on issues pertaining to registration as a casual taxable person & recovery of excess Input Tax Credit distributed by an Input Service distributor



51/2018	22/11/2018	Circular to clarify the procedure in respect of return of time expired drugs or medicines
52/2018	22/11/2018	Scope of principal and agent relationship under Schedule I of WBGST Act, 2017 in the context of del credere agent
53/2018	22/11/2018	Circular clarifying collection of tax at source by Tea Board of India
Corrigendum	22/11/2018	Corrigendum to T. C. No. 40/2018 dated 17/09/2018
54/2018	31/12/2018	Clarification on certain issues (sale by government departments to unregistered person; leviability of penalty under section 73(11) of the WBGST Act; rate of tax in case of debit notes / credit notes issued under section 142(2) of the WBGST Act; applicability of notification No. 1345- F.T. – 13.09.2018; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST
55/2018	31/12/2018	Circular on denial of composition option by tax authorities and effective date thereof
56/2018	31/12/2018	Clarification on export of services under GST
57/2018	31/12/2018	Clarification on refund related issues
58/2018	31/12/2018	Clarification regarding GST rates & classification (goods)
59/2018	31/12/2018	Clarification regarding GST tax rate for Sprinkler and Drip Irrigation System including laterals.
03/2019	08/01/2019	Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs)
04/2019	08/01/2019	Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC)
05/2019	08/01/2019	Clarification on issue of classification of service of printing of pictures covered under 998386
06/2019	08/01/2019	Clarification on GST rate applicable on supply of food and beverage services by educational institution
07/2019	08/01/2019	GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company
08/2019	18/02/2019	Seeks to make amendments in the earlier issued circulars in wake of amendments in the WBGST Act, 2017



09/2019	18/02/2019	Mentioning details of inter-State supplies made to unregistered persons in Table 3.2. of FORM GSTR-3B and Table 7B of FORM GSTR-1
10/2019	18/02/2019	Compliance of rule 46(n) of the CGST Rules, 2017 while issuing invoices in case of inter- State supply
11/2019	18/02/2019	Clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period July, 2017 to March, 2018
13/2019	11/03/2019	Nature of Supply of Priority Sector Lending Certificates (PSLC)
14/2019	28/03/2019	Clarifications on refund related issues under GST
15/2019	28/03/2019	Verification for grant of new registration
16/2019	28/03/2019	Clarification in respect of transfer of input tax credit in case of death of sole proprietor

GST (Orders):

Order No.	Date	Subject
02/WBGST/ PRO/2018	27/07/2018	Appellate Authorities
03/WBGST/ PRO/2018	18/09/2018	Extension the time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the WBGST Rules, 2017 in certain cases till 31/01/2019
01/WBGST/ PRO/2019	31/01/2019	Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases



OTHER Trade Circulars & Orders:

Trade Circular /Order No.	Date	Subject
255CT/PRO	06/06/2018	Guidelines for post-assessment VAT Refunds
506CT/PRO	19/12/2018	Submission of statements, accounts, etc., under section 30E of the West Bengal Value Added Tax Act, 2003
01/2019	04/01/2019	Settlement of Dispute.
02/2019	07/01/2019	Introduction of Electronic Appeal/ Revision/ Review petition under the West Bengal Tax on Entry of Goods into Local Areas Act, 2012 (Entry Tax)
12/2019	18/02/2019	Entry Tax-SOD: Application under section 5 of the WBST (Settlement of Dispute) Act, 1999 in respect of arrear tax, interest, late fee or penalty in dispute as referred to in clause (aa) of sub-section (1) of section 2



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.

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	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



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	033-22516815,22519578 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	71221528
		8	Bhabanipur	41	do	71221305
		9	New Market	42	do	71221318
		10	Park Street	43	do	71221325
		11	Taltala	44	do	71221337
4	Chowringhee (05) [71221346]	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
		17	Radhabazar	50	do	71221390
5	Dharmatalla (06) [71221396]	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
		26	Sealdah	59	do	71221467
6	Kolkata (North) (03) [71221606]	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	Manicktola	35	do	71221601
		32	Postabazar	36	do	71221615
		33	Shyambazar	37	do	71221633
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, P.O. : 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)	40	Alipore	60	Industrial Complex Building,	71221739



	Circles (Code) [VoIP no.]		Charges	Code	Head Quarters	Phone No. / VoIP No.
	[71221732]				Chowrasta, Behala	
		41	Baruipur	61	Baruipur, , 24 Pgs(S)	71221840
		42	Behala	62	Industrial Complex Building, Chowrasta, Behala	71221747
		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	7/1 Mackenzie Lane, Howrah -711101	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
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, P.O. : 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	Paribahan Nagar, P.O. : Matigara, Dist: Darjeeling, Pin - 734010	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	7/1 Mackenzie Lane, Howrah -711101	Howrah	033-26503979/ VOIP:1775 to 1779



Email Addresses of key Officials of the Directorate

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, Dharmatalla 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
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, Dharmatalla Circle, Admin	sjc-dhadm.ctd-wb@nic.in
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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
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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
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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
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59	Senior Joint Commissioner, Jalpaiguri Circle, Admin	sjc-jpadm@wb.gov.in
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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
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76	Senior Joint Commissioner, Central Registration Unit	sjc-cru.ctd-wb@nic.in
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79	Senior Joint Commissioner, Bureau of Investigation	sjc-bi.ctd-wb@nic.in
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82	Helpdesk	cthelpdesk-wb@nic.in
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84	Profession Tax Query	query.ptax.wb@gmail.com

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>

END OF REPORT

