

ANNUAL ADMINISTRATIVE REPORT

2020-2021

DIRECTORATE OF COMMERCIAL TAXES
GOVERNMENT OF WEST BENGAL



ADMINISTRATIVE REPORT

2020-21



Directorate of Commercial Taxes

Website: www.wbcomtax.gov.in

Commissioner's Message

I have the honour to present the Annual Administrative Report of the Directorate of Commercial Taxes, Government of West Bengal for the financial year 2020-2021.

After the setback in the previous months, the entire world slowly came back on its feet, and so did the state of the revenue. I am happy to share that GST revenue in West Bengal crossed all previous figures in this year, and in March 2021, we touched an all-time high of more than 1691 Crores of SGST revenue. It was possible only because of the hard work and dedication of our officers and staff, who, although being restricted mostly indoors, spared no effort to do their duties. My appreciation also goes towards the Information Systems Division for ensuring 24x7 VPN assistance to officers so that such duties were made possible from home.

To further enhance internal communication in a remote manner, we introduced some ground-breaking modules, foremost of them being the MyTask Module. Through this module, each and every anti-evasion task is allotted to officers and the resulting activity across the Directorate is logged into the system. Real-time feedback and MIS facility gives the authorities a tool to assess the performance of officers.

We have also come out with the GST Audit Manual from GST-PPU for our Audit Officers which was a result of great efforts from them. They also brought out the 3rd edition of the WBGST Act and Rules in printed form which was very helpful for all.

We took a "Zero-tolerance" policy towards return defaulters which proved effective in augmenting our revenue to a great extent. We stepped up our anti evasion activities as well, which included weeding out of fraudulent entities.

Our officers have proved quite proficient in learning the new ways of interaction, as we harnessed the power of all possible technical resources for smooth administration. Our meetings were conducted mostly through online platforms, and we have used the e-Office portal for official communications. Now that our anti-evasion activities are also recorded on the digital platform, it can be safely stated that we have progressed to become a new-age organization during this period.

On this high note, I once again congratulate all employees of this Directorate, and hope that we continue to keep up the good work in the future.



(Khalid Aizaz Anwar, IAS)
Commissioner,
Commercial Taxes, West Bengal

Table of Contents

COMMISSIONER’S MESSAGE	2
CONTENTS	3
CHAPTER 1: ROLE, COMPOSITION AND FUNCTIONS	6
1.1 ROLE	6
<i>RESPONSIBILITIES OUTLINED</i>	7
1.2 GOODS & SERVICES TAX COUNCIL	8
1.3 GOODS AND SERVICES TAX NETWORK (GSTN).....	8
1.4 COMPOSITION OF THE DIRECTORATE OF COMMERCIAL TAXES	8
<i>Table A: Functional Units of the Directorate</i>	9
1.5 CIRCLES & CHARGES.....	10
<i>Table B: Circles & Charges</i>	10
1.6 THE LARGE TAXPAYER UNIT (LTU)	11
1.7 THE BUREAU OF INVESTIGATION (B.I.)	11
<i>Table C: Bureau of Investigation</i>	11
1.8 FUNCTIONS	11
1.9 FUNCTIONS OF CHARGE & CIRCLE:.....	12
<i>Table D: Functions of Charges</i>	12
<i>Table E: Functions of Circles</i>	13
1.10 FUNCTIONS OF BUREAU OF INVESTIGATION:	13
<i>Table F: Function of other units of the Directorate</i>	14
<i>Table G: Sanctioned Administrative Strength of the Directorate</i>	19
CHAPTER 2: REVENUE COLLECTION AND REGISTRATION	20
2.1 REVENUE TRENDS	20
<i>Table H: Collection and Expenditure under different Acts/Heads for FY 2016-17 to 2020-21</i>	20
<i>Table I-1: Act-wise Collection Statement</i>	21
<i>Table I-2: Ad-Hoc Settlement of IGST collection</i>	21
<i>Graph A: Act wise Collection (Rs. Cr.) 2020-21</i>	22
<i>Graph B: Act wise Collection Percentage 2020-21</i>	23
<i>Table J: Circle-wise Effective SGST Collection in 2020-2021 (Rs. Cr)</i>	23
<i>GRAPH C: Circle wise Effective SGST Collection Percentage in 2020-2021</i>	24
<i>Table K: Charge-wise Effective SGST Collection 2020-2021 (Rs. Cr)</i>	25
2.2 SETTLEMENT OF DISPUTE (SOD)	26
2.3 GST REGISTRATION AND REFUND	28
<i>Table M: Registration (GST)</i>	28
<i>Count of Active Taxpayers</i>	28
<i>Table N: REFUND (GST)</i>	28
CHAPTER 3: MAJOR ACTIVITIES AND ACHIEVEMENTS OF VARIOUS UNITS OF COMMERCIAL TAXES	29
3.1 BUDGET CELL:	29
3.2 BUREAU OF INVESTIGATION	29
BUREAU OF INVESTIGATION (SOUTH BENGAL)	30
<i>Table S-1: Achievements of Bureau of Investigation (South Bengal)</i>	30
BUREAU OF INVESTIGATION (NORTH BENGAL)	31
<i>Table S-2: Achievements of Bureau of Investigation (North Bengal)</i>	31

3.3 CENTRAL REFUND UNIT (CRU)	32
GRAPH E: VAT Refund Chart	33
3.4 COLLECTION CELL	33
3.5 GOODS AND SERVICES TAX - POLICY PLANNING UNIT [GST-PPU]	33
3.6 HUMAN RESOURCE DEVELOPMENT CELL	38
3.7 INTERNAL AUDIT WING (IAW).....	40
3.8 INFORMATION SYSTEMS DIVISION (ISD).....	41
A. <i>Internal Management</i>	42
a. Infrastructure support to employees.....	42
i. Internal Website	43
ii. E-Office	43
iii. ISD Helpdesk	44
iv. Digital Signature Management	44
v. NIC Email Management	44
vi. VPN Management	44
vii. VOIP Management	45
viii. Management of SOD scheme	45
b. Hardware	45
i. Asset Management	45
ii. Connectivity	46
iii. Data Warehouse	47
c. Software	47
i. Internal Modules	48
ii. External Modules	50
d. Data Related Works	51
i. Data Management	51
ii. Data Analysis	52
e. Online Training and Meeting Management.....	53
B. <i>Anti-Evasion Support</i>	53
a. Liaison with External Agencies.....	53
b. Cyber Forensic Laboratory.....	53
C. <i>External Communication</i>	54
a. GSTN	54
b. NIC	54
c. PAG	55
d. External Website	55
e. DTA	55
f. DRI&E.....	55
g. EoDB Cell	55
3.9 INTERSTATE VERIFICATION CELL (HQ).....	56
3.10 LAW SECTION.....	56
Table V: Status of Court Cases.....	57
FAST TRACK REVISIONAL AUTHORITY	58
The West Bengal Commercial Taxes Appellate & Revisional Board:	58
Table U: Distribution of personnel and present strength in the Board at Kolkata	58
Status of cases at the National Company Law Tribunal.....	60
3.11 PUBLIC RELATION SECTION	60
Routine works:	60
Special works:.....	61
Trade Circulars & Orders issued in 2020-21:	62
Table W: GST (Trade Circulars)	62
Table X: GST (Orders)	62
Compliance to Budget Proposals of 2020-21:	63
3.12 PROFESSION TAX WING.....	64

3.13 SALES TAX DEDUCTED AT SOURCE [S.T.D.S.] CELL.....	65
TASKS & IMPLEMENTATIONS:	65
TAX DEDUCTED AT SOURCE (TDS) UNDER THE GST ACTS:	65
3.14 TAX RECOVERY OFFICE.....	66
APPENDIX	68
SOME USEFUL WEB LINKS FOR RATE OF TAX, ETC	68
CONTACT NUMBER & ADDRESS OF OFFICES OF THE DIRECTORATE	69
E-MAIL ADDRESSES (BY NAME)	76

Chapter 1: Role, Composition and Functions

The Directorate of Commercial Taxes came into being with the enactment of the Bengal Finance (Sales Tax) Act, 1941 by the then Bengal Government in July 1941 in pre-independence India. It was enacted as a single point tax on sale of goods, largely to fund the additional expenditure during the Second World War. The war ended but the taxation system continued to grow and evolve over the years both in nature and importance. Various Acts have been introduced for the collection of indirect taxes, the latest and the most path-breaking being the Goods and Services Tax Act, 2017. The Directorate is responsible for collecting indirect taxes under various Acts like the Goods and Services Tax Act, 2017, the West Bengal Value Added Tax Act, 2003, the West Bengal Sales Tax Act, 1994, the Central Sales Tax Act, 1956 to name a few, along with the rules made thereof. Today it is the major revenue earning Directorate of the state of West Bengal accounting for 62% of the tax revenues of the state. Head Office of this Directorate is located at 14, Beliaghata Road, Kolkata-700015.

1.1 ROLE

Indirect Taxes have traditionally been the mainstay of revenue of the states in India. As per Article 246 of the Constitution, Parliament has exclusive powers to make laws in respect of matters given in Union List (List I of the Seventh Schedule) and State Government has the exclusive jurisdiction to legislate on the matters contained in State List (List II of the Seventh Schedule). In respect of the matters contained in Concurrent List (List III of the Seventh Schedule), both the Central Government and State Governments have concurrent powers to legislate. Before the advent of the Goods & Services Tax Act 2017, the most important sources of tax revenue were tax on sale and purchase of goods (entry 54 of the State List), excise duty on alcoholic liquors, opium and narcotics (entry 51 of the State List), Taxes on luxuries, entertainments, amusements, betting and gambling (entry 62 of the State List), octroi or entry tax (entry 52 of the State List) and electricity tax (entry 53 of the State List). CST was also an important source of revenue though the same was levied by the Union.

Such indirect tax regime was plagued by a multiplicity of tax rates, cascading of taxes, barriers to free movement of goods between states, rate war among states to attract industry & commerce and unpredictability of the incidence and rate of taxes. To alleviate the situation the first preliminary discussion on transition from sales tax regime to VAT regime took place in a meeting of Chief Ministers convened by the Union Finance Minister in 1995. Consequently, the Value Added Tax Act 2003 was introduced in West Bengal, as well as in all the other states. It paved the way for the introduction of the path-breaking and pan India Goods and Services Tax Act 2017.

The GST Act removed the boundary between states and turned India into a common market with free movement of goods and services and uniformity of tax rates. It removed the cascading effect by allowing credit for taxes paid on inputs at each stage of the value chain. Being a destination based tax it fulfils one of the basic principles of consumption taxes that tax should accrue to the jurisdiction where consumption takes place. It did away with the multiplicity of taxes by subsuming various taxes both at the union and state level. The taxes thus subsumed in GST are:

Union Taxes	State Taxes
Excise duty	VAT (Value Added Tax)
Additional Excise Duty	CST (Central Sales Tax)
Service tax	Entertainment Tax
CVD (Counter Veiling Duty)	Luxury tax
SAD (Special Additional Duty)	Tax on Lottery, betting, gambling
Central Cesses & Surcharges	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, forms a few of its critical tasks.

The Directorate administers the following Acts:

- i. The Goods and Services Tax Act, 2017
- ii. The West Bengal Sales Tax Act, 1994
- iii. The West Bengal Value Added Tax, 2003 (on limited items only which are not subsumed under GST)
- iv. The Central Sales Tax Act, 1956 (on limited items only which are not subsumed under GST)
- v. The West Bengal Primary Education Act, 1973. (for the limited purpose of Education Cess)
- vi. The West Bengal Rural Employment and Production Act, 1976 (for the limited purpose of Rural Employment Cess)
- vii. The West Bengal Transport Infrastructure Development Fund Act, 2002
- viii. The West Bengal Sales Tax (Settlement of Dispute) Act, 1999
- ix. The West Bengal State Tax on Profession, Trades, Callings and Employments Act, 1979
- x. The Bengal Agricultural Income-Tax Act, 1944
- xi. The Bengal Electricity Duty Act, 1935 and the Bengal Electricity Duty Rules, 1935.

Anti-evasion activity that forms a vital part of tax administration requires close observance of the provisions of the Indian Penal Code 1860 and The Code of Criminal Procedure 1973. Besides, the day-to-day tax administration requires observing the provisions of West Bengal Treasury Rules, 2008; West Bengal Financial Rules, 1979 & West Bengal Service Rules, 2009.

1.2 GOODS & SERVICES TAX COUNCIL

As provided for in Article 279A of the Constitution, the Goods and Services Tax Council (the Council) was notified with effect from 12.09.2016. The Council is comprised of the Union Finance Minister (who will be the Chairman of the Council), the Minister of State (Revenue) and the State Finance/Taxation Ministers as members. It makes recommendations to the Union and the States on the rates, incidence and principles governing the tax rates under GST, changes to the Act, apportionment of IGST, inclusion and exemption of goods and services under GST and any other matter related to the Act.

All the preparatory work, intelligence and agenda notes for the Council and its various committee meetings are prepared and represented by the Directorate on behalf of the State of West Bengal. The decisions arrived at are implemented through notifications, orders and circulars and disseminated through notices, SOP's, advertisements and outreach programmes.

1.3 GOODS AND SERVICES TAX NETWORK (GSTN)

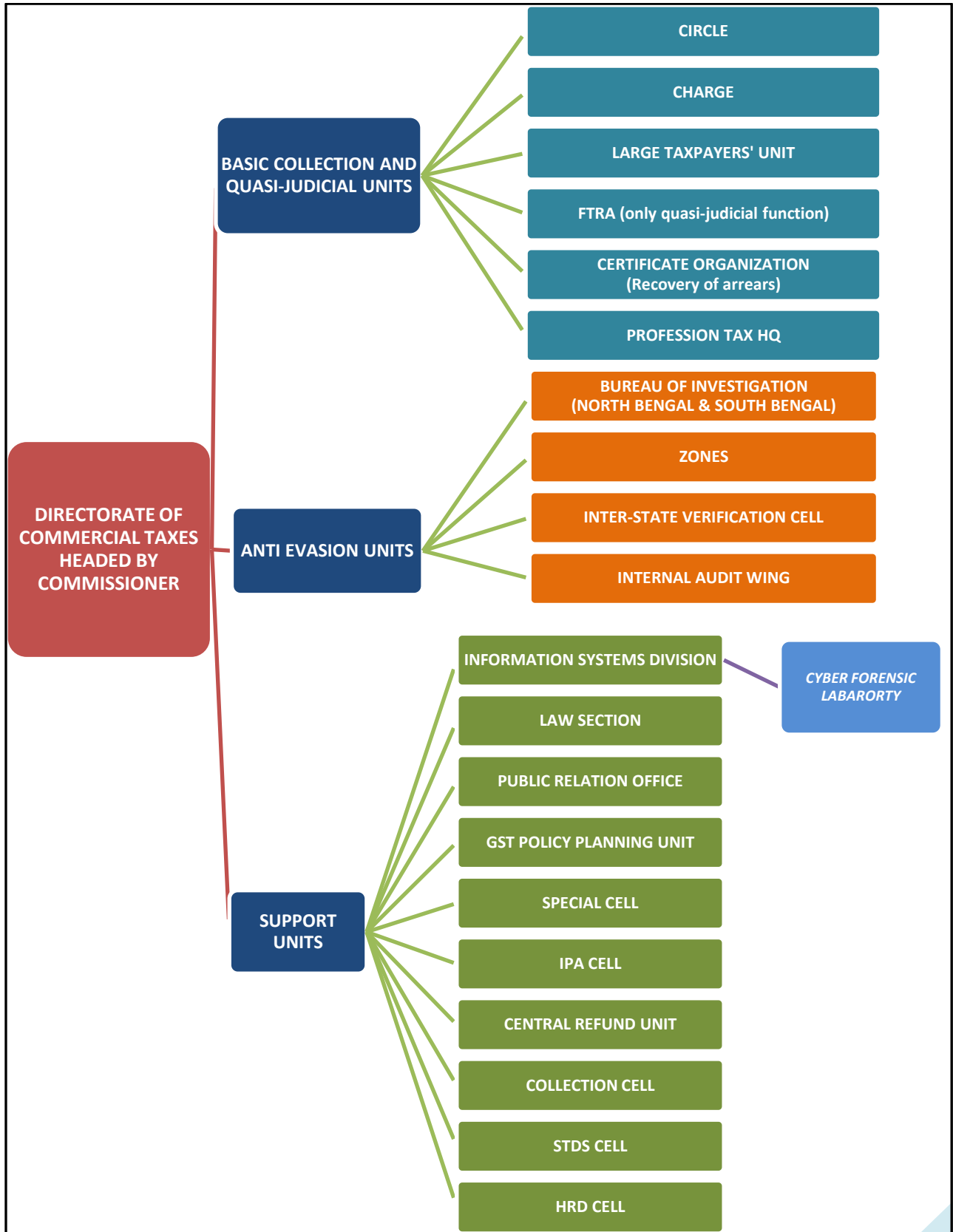
GSTN is a wholly government held company with equal shareholding by the Union and the state governments. It provides front end services to the taxpayers and back end services to the 27 state governments who have opted for the same. The GST system was envisaged as a paperless tax administration system and GSTN has created some of the most user-friendly interfaces for the taxpayers and a robust role-based MIS system to assist the tax administrators at all levels.

The Directorate of Commercial Taxes had built a robust I.T. infrastructure right from the introduction of the VAT Act in 2005. It had successfully implemented Government Process Re-engineering (GPR) under the Mission Mode Project for Commercial Taxes (MMP-CT) that was a part of the National e-Governance Plan (NeGP). That had brought about the 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. Hence the transition to the paperless GST regime was only a smooth and natural progression.

1.4 COMPOSITION OF THE DIRECTORATE OF COMMERCIAL TAXES

The Directorate of Commercial Taxes, West Bengal is headed by the Commissioner of Commercial Taxes. Below the Commissioner, there are Special Commissioners, Additional Commissioners, Senior Joint Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners and State Tax Officers to assist the Commissioner. The ranks of officers are filled by the cadres of the West Bengal Revenue Service selected through the West Bengal Civil Services (Exe) Examination or by way of promotion. The work of the Directorate is divided structurally into a) Basic collection and quasi-judicial units; b) Anti-evasion units; and c) Support units. Each of the units has a number of functional units under them as depicted in the diagram below:

Table A: Functional Units of the Directorate



1.5 CIRCLES & CHARGES

A Charge is the basic field level office and its jurisdiction is demarcated territorially. A Circle has supervisory power over one or more Charges besides having its own exclusive functions. There are 48 Charges and 16 Circles over them as given in the table below:

Table B: Circles & Charges

SI No.	Name of the Circle	SI No.	Name of the Charge
1.	24 Parganas Circle	1.	Office of the Charge Officer Ultadanga, Cossipore & Belgachia Charge
		2.	Office of the Charge Officer Salt Lake Charge
		3.	Office of the Charge Officer Barrackpore Charge
		4.	Office of the Charge Officer Barasat Charge
2.	Bally Circle	5.	Office of the Charge Officer Bally & Salkia Charge
		6.	Office of the Charge Officer Srirampur Charge
3.	Burrabazar Circle	7.	Office of the Charge Officer Strand Road, China Bazar & Rajakatra Charge
		8.	Office of the Charge Officer Monoharkatra & N.S. Road Charge
4.	Chowringhee Circle	9.	Office of the Charge Officer Esplanade & Fairley Place Charge
		10.	Office of the Charge Officer Lalbazar & Radhabazar Charge
		11.	Office of the Charge Officer Lyons Range & N.D. Sarani Charge
5.	Dharmatala Circle	12.	Office of the Charge Officer Colootola & Ezra Street Charge
		13.	Office of the Charge Officer Armenian Street & Amratala Charge
		14.	Office of the Charge Officer College Street & Sealdah Charge
		15.	Office of the Charge Officer Chandni Chowk & Princep Street Charge
		16.	Office of the Charge Officer Bowbazar Charge
6.	Howrah Circle	17.	Office of the Charge Officer Howrah & Kadamtala Charge
		18.	Office of the Charge Officer Shibpur Charge
7.	Kolkata North Circle	19.	Office of the Charge Officer Jorasanko & Jorabagan Charge
		20.	Office of the Charge Officer Shyambazar, Maniktala & Beadon Street Charge
		21.	Office of the Charge Officer Posta Bazar & Burtola Charge
8.	Kolkata South Circle	22.	Office of the Charge Officer Park Street Charge
		23.	Office of the Charge Officer Ballygunge Charge
		24.	Office of the Charge Officer Bhabanipore Charge
		25.	Office of the Charge Officer Taltala & New Market Charge
		26.	Office of the Charge Officer Beliaghata Charge
9.	Asansol Circle	27.	Office of the Charge Officer Asansol Charge
		28.	Office of the Charge Officer Purulia Charge
10.	Baharampur Circle	29.	Office of the Charge Officer Baharampur Charge
		30.	Office of the Charge Officer Krishnanagar Charge
11.	Behala Circle	31.	Office of the Charge Officer Behala Charge
		32.	Office of the Charge Officer Alipore Charge
		33.	Office of the Charge Officer Budge Budge Charge
		34.	Office of the Charge Officer Baruipur Charge
		35.	Office of the Charge Officer Diamond Harbour Charge
12.	Durgapore	36.	Office of the Charge Officer Durgapur Charge
		37.	Office of the Charge Officer Bardhaman Charge
		38.	Office of the Charge Officer Suri Charge
		39.	Office of the Charge Officer Bankura Charge
13.	Jalpaiguri	40.	Office of the Charge Officer Jalpaiguri Charge
		41.	Office of the Charge Officer Coochbehar Charge
14.	Medinipur	42.	Office of the Charge Officer Medinipur Charge
		43.	Office of the Charge Officer Tamluk Charge
15.	Raiganj	44.	Office of the Charge Officer Raiganj Charge
		45.	Office of the Charge Officer Balurghat Charge

		46.	Office of the Charge Officer Malda Charge
16.	Siliguri	47.	Office of the Charge Officer Siliguri Charge
		48.	Office of the Charge Officer Darjeeling Charge

1.6 The Large Taxpayer Unit (LTU)

Large Taxpayer Unit (LTU) is headed by a Special Commissioner of Revenue, facilitates revenue administration of the largest tax payers of the state. There are six sectoral groups in service, eleven sectoral groups in goods and one legacy group for earlier Acts. A sectoral group may consist of one or more officers and an officer with the designation of Additional Commissioner acts as the sectoral head.

1.7 The Bureau of Investigation (B.I.)

Bureau of Investigation (B.I.) is the anti-evasion arm of the Directorate. Headed by a Special Commissioner or an Additional Commissioner, It is reorganised vide Memorandum No. 1785-FT dated 31.10.2019 of Finance Department (Revenue), Government of West Bengal as below:

Table C: Bureau of Investigation

SI No.	Unit of B.I.	SI No.	Zone of B.I.	Jurisdiction
1	Bureau of Investigation (South Bengal) HQ at Kolkata	1	Howrah	Howrah & Bally Circle
		2	Kharagpur	Midnapore Circle
		3	Barrackpore	Kolkata (North), 24 Parganas Circle & Krishnagar Charge
		4	Durgapur with a branch at Asansol	Durgapur, Bankura, Burdwan & Asansol Charge
		5	Rampurhat	Suri & Berhampur Charge
		6	Purulia	Purulia Charge
2	Bureau of Investigation (North Bengal) HQ at Siliguri	7	Alipurduar	Jalpaiguri Circle
		8	Raiganj	Raiganj Circle

The Directorates of Agricultural Income Tax and Electricity Duty have lately been merged with the Directorate of Commercial Taxes.

1.8 FUNCTIONS

In the backdrop of the implementation of GST, which is largely based on functionality, the State Government has introduced certain structural changes to the Directorate of Commercial Taxes, West Bengal vide Memorandum No. 1785-FT dated 31.10.2019 of Finance Department (Revenue), Government of West Bengal. The following functional units are created and are headed by the respective Special Commissioner who reports to the Commissioner:

1. State level functional unit for Registration, Refund, Legacy Work and Profession Tax: Officers, including Additional Commissioners, and staff posted at or attached to the Central Registration Unit, Central Refund Unit and Special Cell under the o/o of Commissioner and those posted in the Profession Tax unit, in addition to their existing duties, works in this unit. They perform such duties as the Special Commissioner, working as the functional head, may assign to them.

2. State level functional unit for Review, Appeal and Revision: Officers, including Additional Commissioners, and staff posted at or attached to the Inter-state Verification Cell and IPA Cell under the o/o of Commissioner, in addition to their existing duties, works in this unit. They perform such duties as the Special Commissioner, working as the functional head, may assign to them.

3. **State level functional unit for Audit and Adjudication:** Officers, including Additional Commissioners, and staff posted at or attached to the Central Audit Unit under the o/o of Commissioner shall, in addition to their existing duties, works in this unit. They perform such duties as the Special Commissioner, working as the functional head, may assign to them.

4. **State level functional unit for Enforcement and Anti-evasion:** Special Commissioners heading the two units of Bureau of Investigation (South and North Bengal) are also acting as the State level functional heads for supervising the functional units of Enforcement and Anti-evasion in the Charges under their respective jurisdiction. The Additional Commissioner assigned to the functionality of Administration at the headquarters of each of these units of Bureau of Investigation also assists the Special Commissioner in supervising the functional unit of 'Enforcement and Anti-evasion' for the Charges in South Bengal or North Bengal, as the case may be.

5. **State level functional unit for Administration:** Any Additional Commissioner, posted at the headquarters of the o/o of Commissioner or at Salt Lake, Midnapore and Durgapur, may be assigned to the 'State level functional unit for Administration (South Bengal)'. In this capacity he shall assist the Special Commissioner working as the 'State level functional head for Administration (South Bengal)' in supervising the administration of the Circles in South Bengal. Similarly, any Additional Commissioner posted in North Bengal, may be assigned to the 'State level functional unit for Administration (North Bengal)'. In this capacity he assists the Special Commissioner working as the 'State level functional head for Administration (North Bengal)' in supervising the administration of the Circles in North Bengal.

1.9 Functions of Charge & Circle:

A Charge is the basic administrative unit of the Directorate and is headed by a Senior Joint Commissioner or a Joint Commissioner. The Charges are under the administrative control of the Circles headed by the Additional Commissioner or the Senior Joint Commissioner. The work in both the Charges and the Circles is distributed among the officers based on different functionalities. The functional units in the Charges and Circles, their allotted roles and the officers posted there are given in Table D and E respectively:

Table D: Functions of Charges

Sl No.	Functional Unit	Brief Description of Work	Designation of Officer
(1)	(2)	(3)	(4)
1.	Administration	Overall control and monitoring of taxpayers and tax officials; Allotment and re-assignment of functions and roles; Refund and summary assessment under GST Act; any other work assigned by the Commissioner or Special Commissioner.	Charge Officer i.e. Senior Joint Commissioner or Joint Commissioner of Revenue.
2.	Registration (GST)	Processing of new registration, amendment, cancellation, suspension, revocation of registration.	Joint/Deputy/Assistant Commissioner of Revenue.
	Refund (GST)	Processing of Refund under GST.	- DO -
	Legacy work & Profession Tax	All legacy work including assessment, audit, special audit, reply to A.G. Audit query, liaison with Law Section for court cases etc. Recovery, Refund under earlier laws and all work related to Profession Tax	- DO -
3.	Audit & Adjudication (GST)	Audit and adjudication for raising demand and recovery thereof but excluding attachment of immovable property.	- DO -

4.	Assessment, Enforcement and Anti-evasion	Power of inspection, search and seizure; Inspection of goods in movement, access to business premises; Power to summon persons to give evidence and produce documents; <i>Suo-motu</i> registration and scrutiny of returns; Provisional assessment and assessment of non-filers of return; Summary assessment and adjudication for raising demand and recovery thereof but excluding attachment of immovable property. Any other work under the GST Act assigned by the Commissioner or Special Commissioner.	- DO -
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Table E: Functions of Circles

Sl No.	Functional Unit	Brief Description of Work	Designation of Officer
(1)	(2)	(3)	(4)
1.	Administration	Overall control and monitoring of taxpayers and tax officials; Allotment and re-assignment of functions and roles; Revision under GST Act; any other work assigned by the Commissioner or Special Commissioner.	Additional Commissioner of Revenue / Senior Joint Commissioner of Revenue
2.	Appeal (GST)	Work relating to Appeal exclusively under the GST Act	Additional Commissioner of Revenue / Senior Joint Commissioner of Revenue / Joint Commissioner of Revenue
3.	Review & Revision (GST)	Work relating to Review & Revision under the GST Act	- DO -
4.	Registration (GST)	Monitoring all work assigned to functional unit "Registration (GST)"	- DO -
	Refund (GST)	Monitoring all work assigned to functional unit "Refund (GST)"	
	Legacy work & Profession Tax	Monitoring all work assigned to functional unit "Legacy work & Profession Tax" at Charges and work related to Appeal, Review & Revision under earlier Laws.	
5.	Audit & Adjudication (GST)	Audit by proper officers in Circle; Adjudication relating to Circle level Audit and recovery thereof and monitoring all work relating to the functional unit "Audit & Adjudication (GST)" in Charges.	Senior Joint Commissioner of Revenue / Joint Commissioner of Revenue
6.	Assessment, Enforcement and Anti-evasion (GST)	Monitoring all work assigned to functional unit "Assessment, Enforcement and Anti-evasion (GST)" in the Charges.	- DO -

1.10 Functions of Bureau of Investigation:

The Bureau of Investigation carries out enforcement activities in respect of storage of goods or transportation or movement of goods into, within, out of or through the state of West Bengal and investigation of ITC. The headquarters and zonal offices of the B.I. has jurisdiction over all persons irrespective of their places of business provided that the goods or the vehicle is intercepted within their territorial jurisdiction. A zone or headquarter of

B.I. will have jurisdiction all over West Bengal for ITC related investigation of a taxpayer having its principal place of business within that zone or HQ.

Table F: Function of other units of the Directorate

BRANCH NAME	OFFICERS ATTACHED	MAIN FUNCTIONS
CENTRAL AUDIT UNIT (under o/o the CCT , WB)	1) Additional CCT 2) Sr. JCST 3) JCST 4) DCST 5) ACST 6) STO	Conduct audit of dealers assigned to it by the Commissioner of Commercial Taxes, W.B. and to raise demand Develop a dynamic Risk Analysis module on the basis of which the dealers are to be selected for audit, Help the Commissioner in the selection procedure of dealers for audit, Impart training to audit officers.
INTERSTATE VERIFICATION CELL (H.Q) (under o/o the CCT , WB)	1) JCST (In-charge) 2) DCST 3) ACST 4) STO	Verification of the genuineness of claims of various interstate transactions such as stock transfer, sale, purchase, consignment sales, subsequent sales. Processing of requests from other states of India for verification of the genuineness of 'C' and 'F' Forms and of authenticity of interstate transactions claimed to have been effected by their dealers with the dealers of West Bengal Liaison with various zones to assist them in determining bona fide of transactions between consignors and consignees by making enquiries regarding existence of dealers.
COLLECTION CELL (Challan /Payment Verification Wing) (under o/o the CCT , WB)	1) Special CCT 2) Addl. CCT 3) DCST 4) ACST 5) STO	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. To prepare systematic, detailed as well as summarized statements of collection of various taxes for digitization To keep records of adjustment of taxes through books and refunds.
INTERNAL AUDIT WING	1) Spl. CCT 2) Sr. JCST 3) JCST 4) DCST	To scrutinize assessment orders, audit reports, records, other registers to detect and prevent 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 To share views on the different aspects of the

		<p>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>LAW SECTION (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 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 Remembrancer'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>	<p>1) Sr. JCST 2) JCST 3) DCST 4) ACST 5) STO</p>	<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</p>

		sellers by Govt. etc.
CENTRAL REFUND UNIT (CRU) (under o/o the CCT, WB)	1) Spl. CCT 2) Sr. JCST 3) JCST 4) DCST 5) ACST 6) STO	To process and dispose post assessment refund application of dealers. To process and dispose refund applications related to SGST refund if assigned by the Commissioner.
PUBLIC RELATION OFFICE (under o/o the CCT, WB)	1) Special Commissioner 2) JCST 3) DCST 3) ACST	Communication with the Union Government and other State Governments on present and prospective issues of Taxation; Publication of Advertisements required to be published in Newspapers; Publication of Trade Circulars in the event of any amendment of Act, Rules, Procedures etc. Giving written/telephonic replies to queries made by Governments, various institutions, Tax payers, Dealers, Tax Practitioners, Trade Bodies and other persons; Publication of Departmental Circulars issued by the Commissioner of Commercial Taxes, W.B. guiding the officers of the Directorate on certain important issues; Processing of pre-budget proposals received from trade, industry and individuals on the taxation matters dealt in by the Directorate 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; Attending seminars, symposiums organized by Trade bodies and other associations.
FAST TRACK COURT	1) Special Commissioner 2) Additional Commissioner	Fast disposal of revision (2 nd Appeal) cases, transferred from Appellate & Revisional Board
CERTIFICATE ORGANISATION	1) Spl. CCT 2) Sr. JCST 3) JCST 4) DCST 5) ACST 6) STO	To cause recovery of tax dues as referred to by assessing authorities.

<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 build up and maintain I.T. infrastructure for the entire Commercial Taxes Directorate, West Bengal Appellate and Revisional Board and West Bengal Taxation Tribunal</p> <p>To ensure proper maintenance of hardware, network and connectivity by coordinating among various service providers.</p> <p>To manage VPN for tax officials</p> <p>To manage and create users of NIC email and VOIP</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 develop and maintain various online modules like GST Prime, My Task, Feedback Module etc.</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 create and manage users in E-waybill back office portal</p> <p>To pull GST data through API and storing in database</p> <p>To prepare various customized reports</p> <p>To develop different GST MIS</p> <p>To develop various modules in IMPACT and e-services</p> <p>To manage Helpdesk for taxpayers and tax officials</p> <p>To act as Nodal agency for EODB, GRIPS, TINXYS etc.</p> <p>To manage various meetings of CTD through WEBEX</p> <p>To manage and create users of E-office</p> <p>To manage Digital Signature for tax officials</p> <p>To prepare and publish Annual Administrative Report</p> <p>To conduct various training sessions in coordination with HRD cell</p>
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<p>GST POLICY PLANNING UNIT (GST-PPU) (under o/o the CCT, WB)</p>	<p>1) JCST 2) DCST 3) ACST</p>	<p>1. Formulation of SGST Law, Rules, Notification, Circular etc. in consonance with CGST, IGST Acts and Rules. 2. To function for smooth transition from VAT to GST regime; 3. Examination of review proposals GST law, rule, rate of tax and Circulars received from the Central Government; 4. Responding to queries raised by various stakeholders including Government Departments and Local bodies; 5. To evolve new ideas in tune with GST law for betterment of tax administration; 6. Conducting training sessions for officials in association with the HRD of the Directorate.</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) Addl. CCT 3) Sr. JCST 4) JCST 5) Public Information Officer 6) DCST 7) ACST 8) STO</p>	<p><u>Charge offices</u></p> <p>1. Survey of Potential Tax Payers and widen Profession Tax network 2. Persuasion of enrolment of un-enrolled persons & registration of un-registered employers 3. Investigation 4. Attending Camp, Seminars, symposium organized by different Professional associations and trade bodies. 5. Assessment of registered employer 5. Realization of dues</p> <p><u>PT Head Quarters</u></p> <p>1. Collection of data centrally from different organizations 2. Monitor Collection 3. Public liaison by giving replies to Communication received from different government departments, corporate bodies, tax payers, tax practitioners, trade bodies and other persons on issues of various Tax queries through writing /e-mail/telephone. 4. Publication of Advertisement in the newspapers as required. 5. Preparation of pre-budget proposals. 6. Attending Camp, Seminars, symposium organized by different Professional associations and trade bodies. 7. Impart training and work shop to departmental officers and associations and trade bodies 8. To act as nodal agency to conceive various e-services, maintain system and website in liaison with NIC. 9. Investigation</p>

Table G: Sanctioned Administrative Strength of the Directorate

Designation	Sanctioned strength	Men in position 2020-21 (As on 01.04.2021)	Vacancy
Commissioner of Commercial Tax & Profession Tax	1	1	Nil
Special Commissioner	13	13	Nil
Additional Commissioner	42	33	9
Senior Joint Commissioner	1105	113	127
Joint Commissioner		138	
Deputy Commissioner		199	
Assistant Commissioner of Revenue/ Commercial Tax Officer		528	
Senior Joint Commissioner (Accounts)	3	3	Nil
Senior Joint Commissioner(Audit)	3	0	3
System Analyst	1	1	Nil
Programmer	1	1	Nil
State Tax Officer/Assistant Commercial Tax Officer	1220	997	223
P.A. to Commissioner	2	2	Nil
P.A. to S.O. B.I.	1	1	Nil
Administrative Officer	4	3	1
P.A. Grade I & II (schedule B)	6	1	5
Group 'B' & 'C' staff	1933	463	1470
Group 'D' Staff	1449	97	1352
Total	5784	2594	3190

NOTES: (1) Assistant Commissioner of Revenue/Commercial Tax Officers and upwards work as Assessing and Audit officers. Recruitment to this post is either through Group 'A' of the West Bengal Civil Services (Exe) Etc. Examinations or by way of promotion from the State Tax Officer/Assistant Commercial Tax Officers.

(2) The State Tax Officer/Assistant Commercial Tax Officers work at the field level to assist the Assessing and Audit authorities. Recruitment to the post is 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.

Chapter 2: Revenue Collection and Registration

2.1 REVENUE TRENDS

Table H: Collection and Expenditure under different Acts/Heads for FY 2016-17 to 2020-21

(A) Collection	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21
	(Rs. Cr)	(Rs. Cr)	(Rs. Cr)	(Rs. Cr)	(Rs. Cr)	(Percentage w.r.to Total Collection)
The West Bengal Value Added Tax Act, 2003	18318.41	6278.19	461.16	240.6	202.28	0.53
State Goods & Services Tax (SGST)		8826.44	15,067.76	16817.48	14937.65	39.41
SubTotal	18318.41	15104.63	15528.92	17058.08	15139.93	39.94
The Central Sales Tax Act, 1956 not subsumed in GST	169.47	465.01	545.39	260.92	373.49	0.98
The Central Sales Tax Act, 1957, subsumed in GST	2266.94	572.07	160.18	127.08	91.51	0.24
CST SubTotal	2436.41	1037.08	705.57	388	465	1.23
Share of IGST		5322.91	9217.56	10059.76	9914.63	26.16
Others		74.91	5.86	7.59	0.39	0
SubTotal		5397.82	9223.42	10067.35	9915.02	26.16
The West Bengal Sales Tax Act, 1994 (Gross)	5783.83*	5991.29	7005.29	6894.3	8897.47	23.47
Refund	80.04	***				
The West Bengal State Tax on Profession, Trades, Callings and Employments Act 1979	509.09	529.18	560.82	588.71	596.62	1.57
The West Bengal Primary Education Act, 1973 & The W.B. Rural Employment and Production Act, 1976	1800.95	1638.47	1727.47	1923.91	2102.76	5.55
The West Bengal Transport Infrastructure Development Fund Act, 2002	472.53	508.63	534.44	561.39	465.57	1.23
The West Bengal Tax on Entry of Goods into Local Areas Act, 2012	934.32	1531.95	436.51	34.26	321.87	0.85
Total Collection	30255.54	31739.05	35722.44	37516	37904.24	100
(B) Expenditure						
	2016-17	2017-18	2018-19	2019-20	2020-21	Percentage of total expenditure
i) Administrative Expenses	32.07	40.45	61.49	49.46	69.63	27.05
ii) Collection Charges	149.25	168.90	169.62	178.81	187.74	72.95
Total Expenditure	181.32	209.35	231.11	228.27	257.37	100
(C) Expenditure as percentage of collection	0.57	0.64	0.59	0.597	0.67	

Collection figures from activities under different acts supervised by Directorate of Commercial Taxes are shown in the following table. A comparative analysis from the growth of collection figures under different acts in the FY 2020-21 with respect to FY 2019-20 can be done. A Bar chart of the collection data is also shown along with this table.

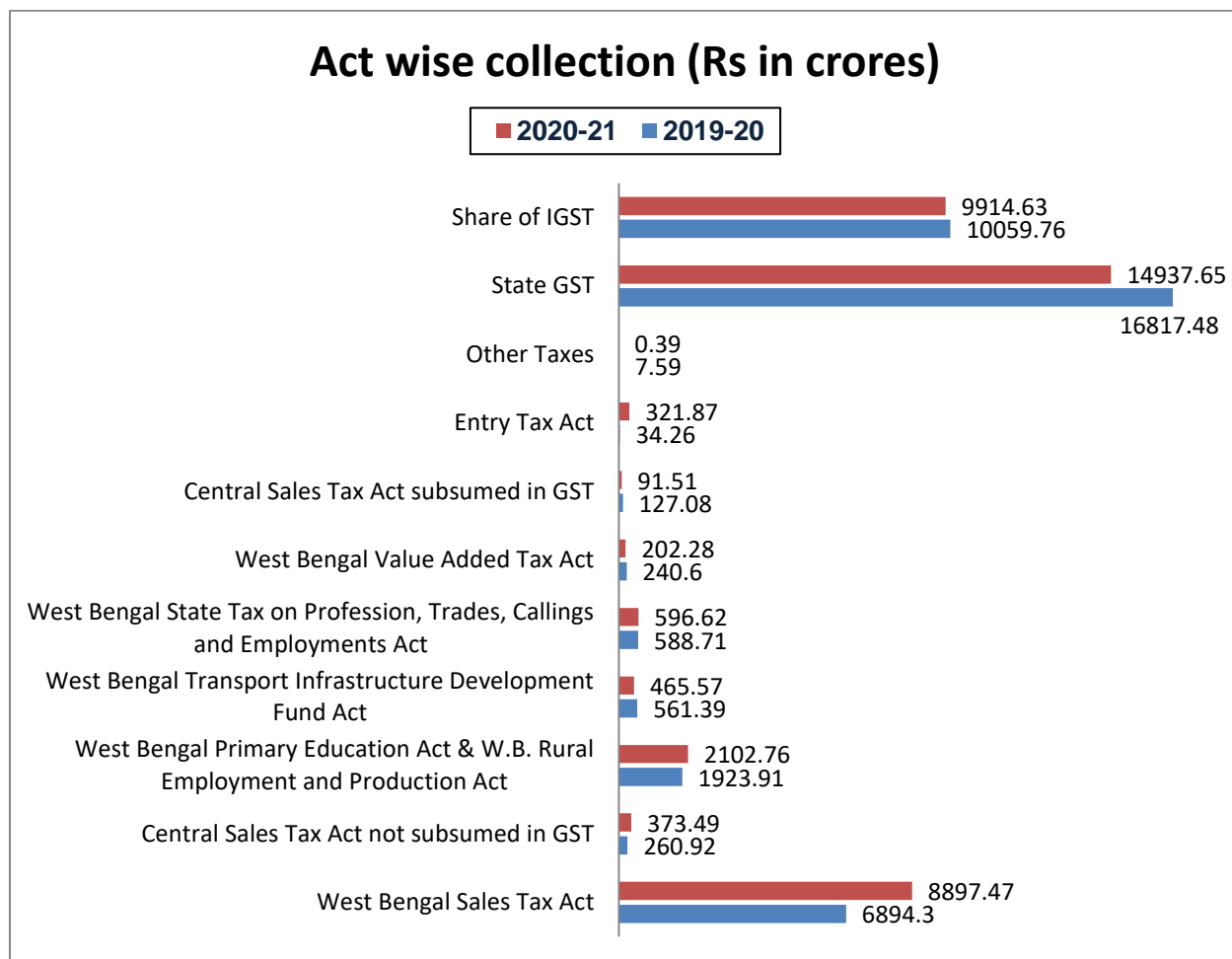
Table I-1: Act-wise Collection Statement

Tax type	Act	Collection (Rs. Cr) 2019-20	Collection (Rs. Cr) 2020-21	Growth%
Taxes not subsumed in GST	West Bengal Sales Tax Act	6894.30	8897.47	29.06
	Central Sales Tax Act not subsumed in GST	260.92	373.49	43.14
	West Bengal Primary Education Act & W.B. Rural Employment and Production Act	1923.91	2102.76	9.30
	West Bengal Transport Infrastructure Development Fund Act	561.39	465.57	-17.07
	West Bengal State Tax on Profession, Trades, Callings and Employments Act	588.71	596.62	1.34
Taxes subsumed in GST	West Bengal Value Added Tax Act	240.6	202.28	-15.92
	Central Sales Tax Act subsumed in GST	127.08	91.51	-28
	Entry Tax Act	34.26	321.87	839.50
	*Entertainment Tax	6.75	0.02	-99.70
	*Betting Tax	0	0.15	NA
	*Luxury Tax	0.78	0.13	-83.33
	*Excise Duty on Medicinal and Toilet preparation	0.06	0.09	50
GST	State GST	16817.48	14937.65	-11.18
	Share of IGST	10059.76	9914.63	-1.44
	Total Collection	37516.00	37904.24	1.03

Table I-2: Ad-Hoc Settlement of IGST collection

Tax type	Act	Collection (Rs. Cr) 2019-20	Collection (Rs. Cr) 2020-21	Growth%
Ad-Hoc settlement of IGST	Total Collection	678.14	1906.95	181.20

Graph A: Act wise Collection (Rs. Cr.) 2020-21



Graph B: Act wise Collection Percentage 2020-21

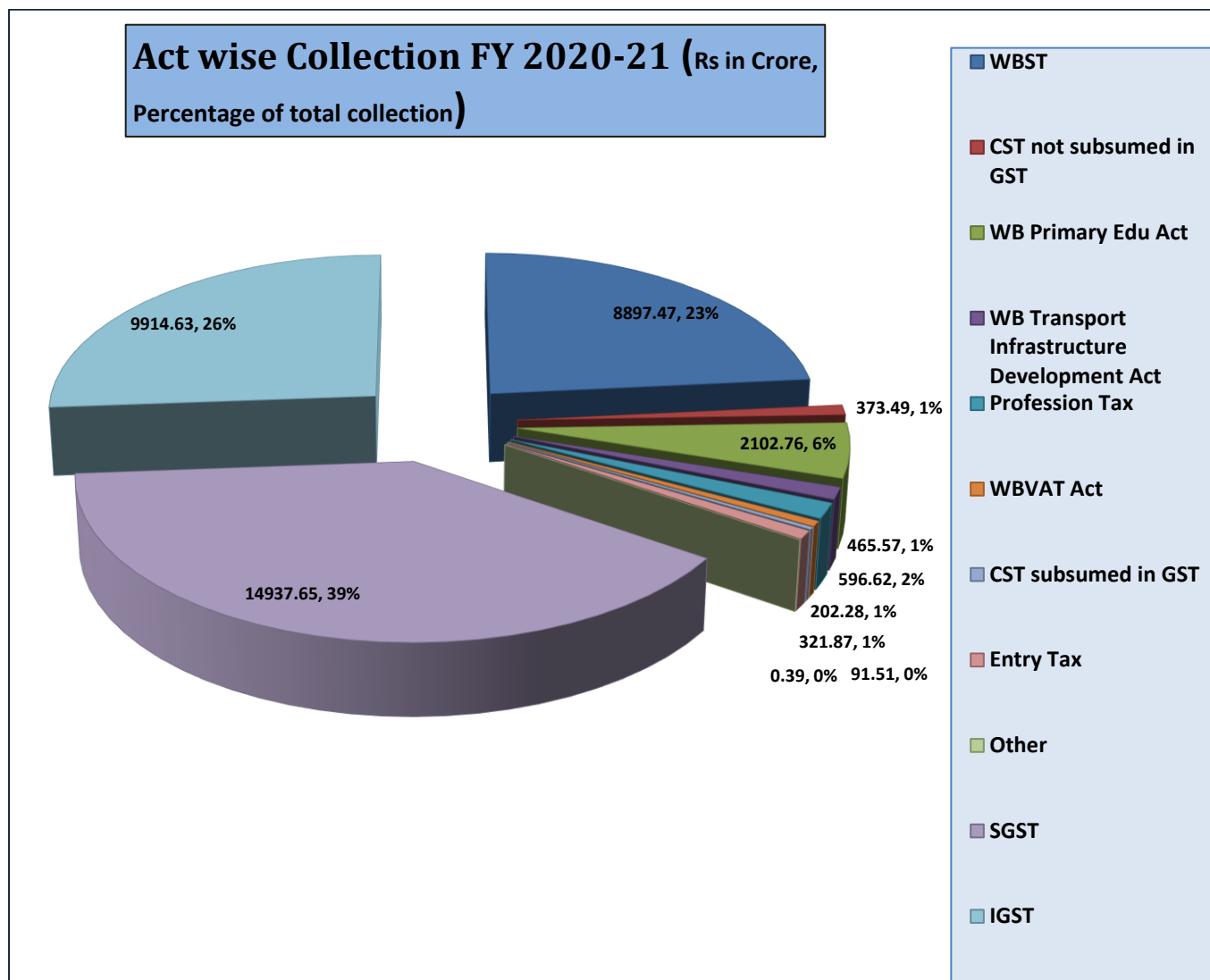


Table J: Circle-wise Effective SGST Collection in 2020-2021 (Rs. Cr)

SL No	Circle / Division	Effective SGST Collection *
1	LARGE TAXPAYER UNIT	8,993.26
2	BURRABAZAR	611.14
3	KOLKATA NORTH	375.27
4	KOLKATA SOUTH	2822.96
5	CHOWRANGHEE	438.34
6	DHARMATOLA	766.38
7	24 PARGANAS	2237.80
8	BEHALA	1122.24
9	HAORA	428.62
10	BALLY	405.28
11	MEDINIPUR	836.12
12	ASANSOL	610.02

13	DURGAPORE	1127.36
14	BAHARAMPUR	388.85
15	SILIGURI	659.99
16	RAIGANJ	297.11
17	JALPAIGURI	208.35
Total		22329.11

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

GRAPH C: Circle wise Effective SGST Collection Percentage in 2020-2021

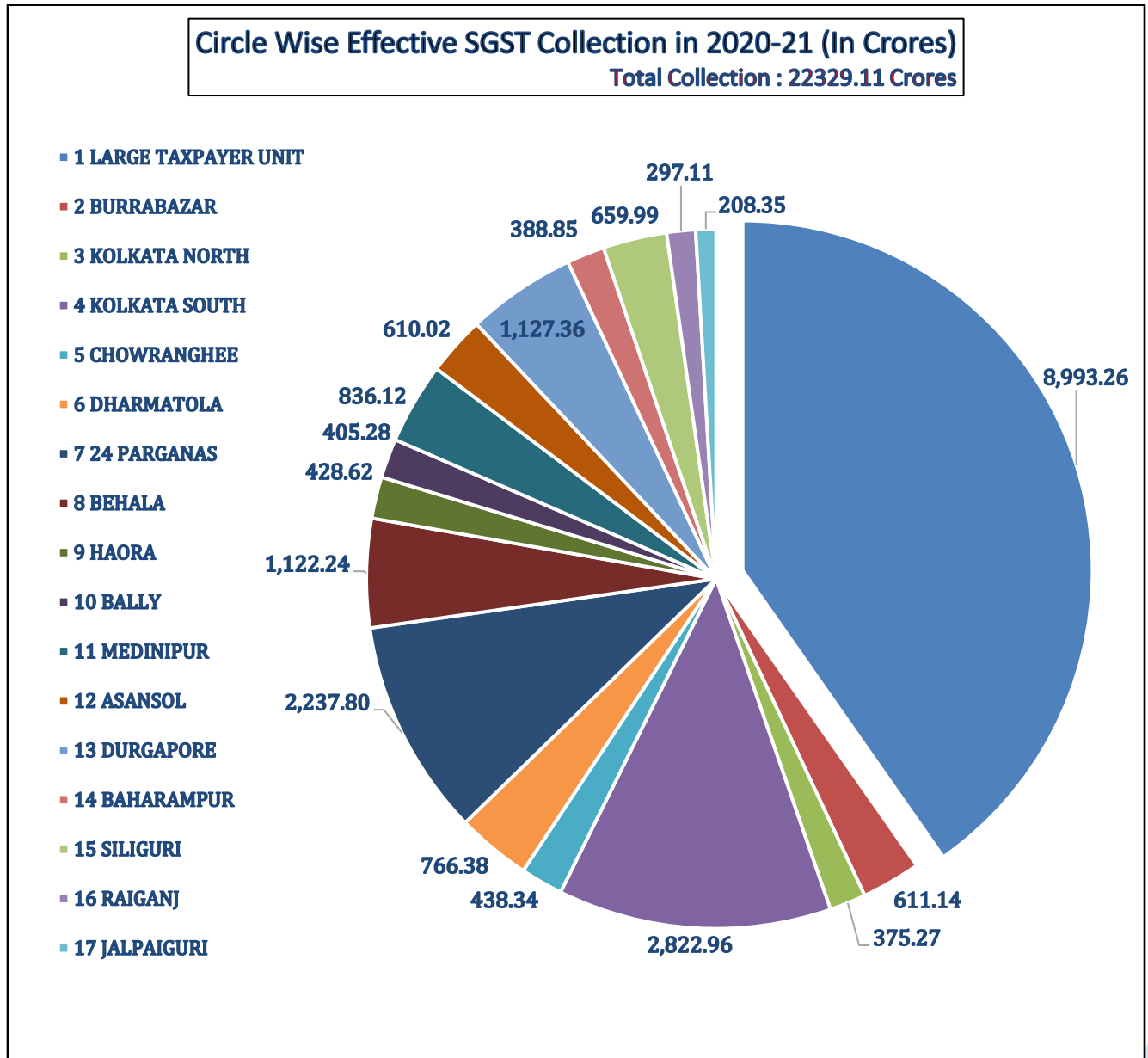


Table K: Charge-wise Effective SGST Collection 2020-2021 (Rs. Cr)

NO	CHARGE Name	Effective SGST Collection
1	LARGE TAXPAYER UNIT	8993.26
2	ALIPORE	314.60
3	AMRATALA & ARMENIAN STREET	128.22
4	ASANSOL	314.99
5	BAHARAMPUR	244.16
6	BALLY & SALKIA	65.23
7	BALLYGUNGE	1097.32
8	BALURGHAT	24.54
9	BANKURA	120.28
10	BARASAT	177.94
11	BARDHAMAN	167.54
12	BARRACKPORE	227.32
13	BARUIPUR	195.29
14	BEHALA	327.60
15	BELIAGHATA	146.67
16	BHABANIPUR	338.60
17	BOWBAZAR	150.16
18	BUDGE BUDGE	235.44
19	BURTOLA & POSTABAZAR	98.11
20	COLLEGE STREET & SEALDAH	93.06
21	COLOOTOLA & EZRA STREET	175.54
22	COOCH BEHAR	101.87
23	DARJEELING	22.88
24	DIAMOND HARBOUR	49.30
25	DURGAPORE	758.64
26	ESPLANADE & FAIRLEY PLACE	296.54
27	HOWRAH & KADAMTALA	136.35
28	JALPAIGURI	106.48
29	JORABAGAN & JORASANKO	88.49
30	KRISHNANAGAR	144.69
31	LALBAZAR & RADHABAZAR	90.16
32	LYONS RANGE & N.D.SARANI	51.63
33	MALDAH	189.38
34	MANICKTOLA, BEADON STREET & SHYAMBAZAR	188.66
35	MIDNAPORE	568.70
36	MONOHARKATRA & N.S.ROAD	68.42
37	PARK STREET	1097.11
38	PRINCEP STREET & CHANDNI CHAWK	219.37
39	PURULIA	295.03
40	RAIGANJ	83.19
41	SALT LAKE	1613.45

42	SHIBPUR	292.27
43	SILIGURI	637.11
44	SRIRAMPUR	340.05
45	STRAND ROAD,CHINABAZAR & RAJAKATRA	542.71
46	SURI	80.90
47	TALTALA & NEW MARKET	143.25
48	TAMLUK	267.42
49	ULTADANGA,BELGACHHIA & COSSIPUR	219.09
Total		22329.11

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

2.2 SETTLEMENT OF DISPUTE (SOD)

Settlement of Dispute Schemes have been introduced twice, 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 **financial year 2019-20** to clear off dues pertaining to cases pending before Assessing, Appellate and Revisional authorities through one time settlement. The total Collection amount in **FY 2020-21** is **Rs. 594 Crores** through settlement of **28697** disputes, whereas the collection amount was **41.65 Crores** in **FY 2019-20** through settlement of **8607** disputes. Details of tax and penalty collection through SOD Scheme 2020 are presented below along with a comparative figure of the collection in **FY 2019-20**.

Details of Fresh Tax and Penalty collection through SOD Scheme 2020 in 2020-21 is as under:

ACT	No. of online Applications	Fresh Payment of Tax as per GRN details declared by the dealers	Fresh Payment of Penalty as per GRN details declared by the dealers	Total Fresh Payment
Central Sales Tax Act, 1956	14447	84,02,57,254.91	9,83,277.00	84,12,40,531.91
The Bengal Finance (Sales Tax) Act, 1941	34	2,01,32,369.00	-	2,01,32,369.00
The Bengal Raw Jute Taxation Act, 1941	1	8,86,838.00	-	8,86,838.00
TRO / CO Cases	22	19,36,790.00	2,800.00	19,39,590.00
W.B. Sales Tax Act, 1954	28	28,34,814.00	1,04,958.00	29,39,772.00
W.B. Sales Tax Act, 1994	180	16,75,31,980.75	15,78,434.00	16,91,10,414.75
W.B. Tax on Entry of Goods into Local Areas Act, 2012	4053	3,24,80,49,000.01	3,12,874.00	3,24,83,61,874.01
W.B. Value Added Tax Act, 2003	9932	1,62,59,07,428.65	2,94,97,594.00	1,65,54,05,022.65
Grand Total	28697	5,90,75,36,475.32	3,24,79,937.00	5,94,00,16,412.32

Details of Fresh Tax and Penalty collection through SOD Scheme 2020 in 2019-20 is as under:#

ACT	No. of online Applications	Fresh Payment of Tax as per GRN details declared by the dealers	Fresh Payment of Penalty as per GRN details declared by the dealers	Total Fresh Payment
Central Sales Tax Act, 1956	4601	9,02,34,343.02	1,93,206.00	9,04,27,549.02
The Bengal Finance (Sales Tax) Act, 1941				-
The Bengal Raw Jute Taxation Act, 1941				-
TRO / CO Cases	4	63,471.00	300.00	63,771.00
W.B. Sales Tax Act, 1954	1	3,096.00	-	3,096.00
W.B. Sales Tax Act, 1994	23	25,93,605.00	22,530.00	26,16,135.00
W.B. Tax on Entry of Goods into Local Areas Act, 2012	709	3,87,34,175.00	-	3,87,34,175.00
W.B. Value Added Tax Act, 2003	3269	26,89,44,868.03	1,57,64,700.90	28,47,09,568.93
Grand Total	8607	40,05,73,558.05	1,59,80,736.90	41,65,54,294.95

Previous Year's data rectified

2.3 GST Registration and Refund

Table M: Registration (GST)

Count of Active Taxpayers

Normal Tax payer	Composition Taxpayers	Tax Deductor under GST	Tax Collected at Source - Tax Collector (e-Commerce Operator)	Input Service Distributor (ISD)	Consulate or Embassy of Foreign Country	Casual Taxable Person	Other Tax payers	TOTAL ACTIVE TAXPAYERS
6,22,892	69,914	11,128	532	519	1	18	72	705076

(As on 31st March 2021)

Table N: REFUND (GST)

REFUND STATUS FOR FY 2020-21					
<i>*Amount in Lakhs</i>					
TYPE	Refund Applications Filed (GST RFD-01)		Refund Sanction/Rejection Order Issued (GST RFD-04/RFD-06)		
	Count	Amount	Count	Amount Sanctioned	Amount Rejected
Through GST Portal	9160	166581.77	6857	86010.68	35088.42

DataSource: GSTN

Chapter 3: Major Activities and Achievements of Various Units of Commercial Taxes

3.1 Budget Cell:

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 Accountant General (A & E), West Bengal, Indian Audit & Accounts Department for the purpose of reconciliation of the Accounts and figures. This Cell prepares the Net Grant Statement of this Directorate and Agricultural Income Tax, West Bengal for every financial year and sends them to the Finance Department, West Bengal. Requisition for funds sent by the DDOs are carefully scrutinised and disbursed by preparing allotment orders online under salary and non-salary head of accounts among 79 DDOs of this Directorate including Agricultural Income Tax, West Bengal. 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 Pre-voting 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 them to the Finance Department, West Bengal. The co-ordination between all the DDOs and Budget Cell is maintained through regular telephonic conversations. Budget Cell prepares and updates the auditee database on all DDOs' office name with DDO codes and DDO wise expenditure figure for every financial year and helps in the preparation of the audit plan.

3.2 Bureau of Investigation

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

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

BUREAU OF INVESTIGATION (SOUTH BENGAL)

Bureau of Investigation (BoI) is the apex investigating and prosecuting authority under the Directorate of Commercial Taxes, Government of West Bengal (Directorate), primarily involved in investigation of financial crimes within the territorial jurisdiction under Kolkata (South) Circle, Chowringhee Circle, Dharmatala Circle, Behala Circle, Kolkata (North) Circle, Burrabazar Circle, 24 Parganas Circle, Howrah Circle, Bally Circle, Midnapore Circle, Berhampore Circle, Asansol Circle and Durgapur Circle. It has its Headquarter in 14, Beliaghata Road, Kolkata with jurisdiction over six (06) Zonal offices, namely Howrah Zone, Kharagpur Zone, Barrackpore Zone, Durgapur zone, Rampurhat Zone and Purulia Zone. It is empowered to act under all Acts that are administered by the Directorate.

BoI concentrates on illegal activity that leads to monetary benefit with the help of tools such as fraud analysis, loss prevention mechanisms, compliance ratings and analysis, surveillance of suspects and collaboration with other units of the Directorate and CGST Authorities

This unit is also engaged in intercepting and detaining vehicles carrying goods transported in violation of the statutory provisions.

The unit acts as the bridge in disseminating Alert Circulars, Incident Reports and other reports related to fiscal crimes received from CGST authorities and shares them with respective jurisdictional units of the Directorate

Table S-1: Achievements of Bureau of Investigation (South Bengal)

Achievements of Bureau of Investigation (South Bengal) during F.Y. 2020-21:

SL. NO.	Activities of Bureau of Investigation (South Bengal) 2020-21	B.I.(S.B.) H.Q.	KHARAGPUR ZONE	HOWRAH ZONE	BARRACKPORE ZONE	DURGAPUR ZONE	RAMPURHAT ZONE	PURULIA ZONE	TOTAL B.I. (SOUTH BENGAL.)
1	No. of raids conducted	56	26	43	6	46	13	42	232
2	No. of seizures made	15	9	8	1	31	7	16	87

3	No. of investigation completed	221	12	26	54	38	10	32	393
4	Tax Collection (in rupees Crores)	60.96	8.17	2.22	3.99	26.77	3.69	3.06	108.86
5	No. of FIR lodged	1	0	0	0	0	0	0	1
6	Total number of wayside Cases	198	445	326	323	605	157	173	2227
7	Total Collection from wayside cases (in rupees Crores)	5.32	7.87	4.1	3.51	9.53	2.74	1.33	34.4

BUREAU OF INVESTIGATION (NORTH BENGAL)

Table S-2: Achievements of Bureau of Investigation (North Bengal)

Achievements of Bureau of Investigation (North Bengal) during F.Y. 2020-21:

SI No	Details	Goods	Service	Total
1	No. of Raids conducted	77	15	92
2	No. of Seizure made	24	5	29
3	No. of Investigation completed	127	22	149
4	Tax Collection (in crores)	10.16	7.85	18.01
5	No. of FIRs lodged	0	0	0

3.3 Central Refund Unit (CRU)

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. Pre-assessment refund has ceased under the GST regime introduced from 01.07.2017. Headed by a Special/Additional Commissioner, the CRU consists of 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.

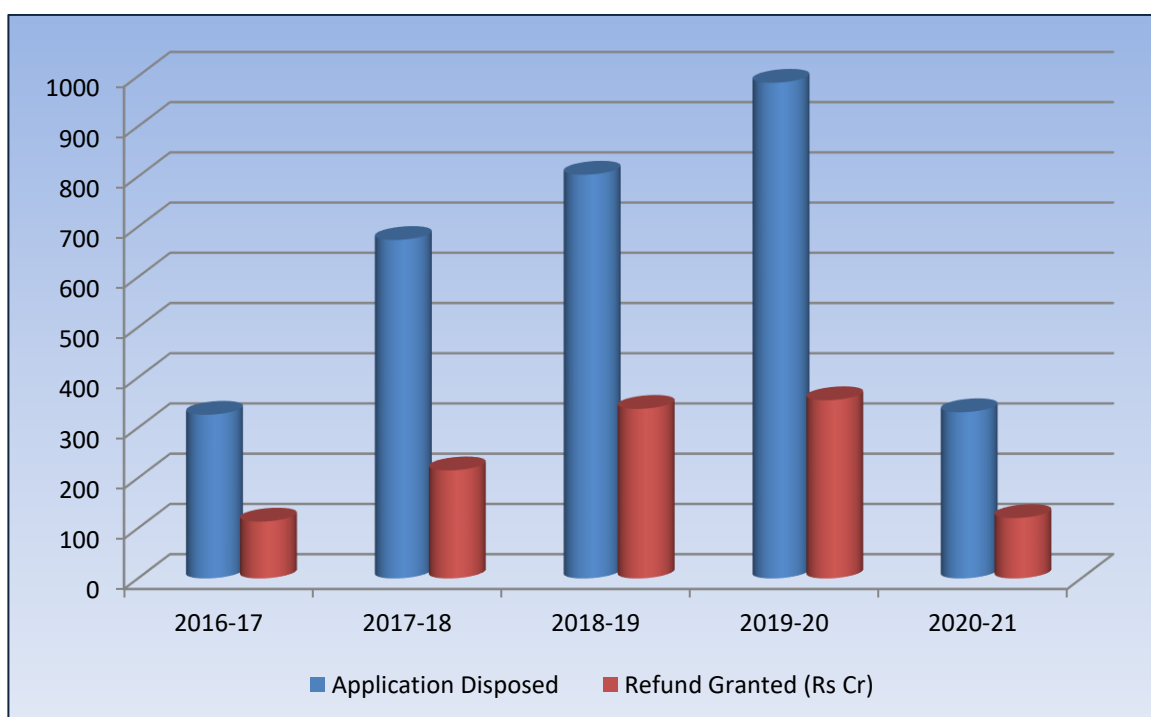
On many occasions CRU has detected some hidden taxable sale that had not been taken into account while determining the dealer's taxable turnover, inadvertently at the time of assessment. CRU has also unearthed false & fraudulent claims and offered suggestions to the assessing authority about how to probe 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 draws on the findings of the Information Systems Division (ISD), ITC Investigation Unit (IIU) & other such agencies. On prima facie findings of gross mismatch or anomaly, CRU passes on 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.

Post Assessment Refund (Amount in Crores) during last five years (other than GST):

Year	2016-17	2017-18	2018-19	2019-20	2020-21
Application disposed	326	674	804	987	331
Refund granted (Rs Cr)	113.25	215.16	337.70	354.93	120.35

GRAPH E: VAT Refund Chart



3.4 Collection Cell

The Collection Cell prepares the monthly collection figure from the Directorate of Treasuries comprising of SGST, West Bengal Sales Tax, Central Sales Taxes, Profession Tax, Primary Education Cess & Rural Employment Cess on Coal, Cess on Petrol Diesel, Value Added Tax, Entry Tax, Entertainment Tax, Tax on Betting, Luxury Tax etc. and also the taxes not subsumed in GST in the erstwhile Directorate of Agricultural Income Tax & Electricity Duty. It also receives IGST Collection figures from the GSTN which is apportioned on account of IGST Settlement for West Bengal for respective months.

Collection Cell also preserves and maintains the 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 for assessment and refund purpose. Collection Cell also supplies collection of Data as and when required for administrative purpose.

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

GST Policy Planning Unit was set up in the Directorate by the Commissioner, Commercial Taxes, West Bengal vide Order number 4159-CT dated 27.04.2017 under the Office of the Commissioner, Commercial Taxes inter-alia with the following objectives for successful implementation of GST in the state of West Bengal:

- (i). Formulation of SGST Law, Rules, Notification etc. in consonance with CGST, Acts and Rules.
- (ii). To chalk out a road map for smooth transition from VAT regime to GST regime spelling out necessary exercise to be done during the transitional phase.
- (iii). To help all concerned in the back-end process once GST is in force.

- (iv). To evolve new ideas in tune with GST law for betterment of tax administration.
- (v). To suggest methodologies and procedures for implementation of the new law.
- (vi). To interact with GSTN/ Central Government Organisation/any other agency/organisation in relation to GST matter as and when required.
- (vii). Any other work which would be assigned by the Commissioner.

The Unit is currently headed by the Hon'ble Commissioner, Commercial Taxes, West Bengal.

The unit, since its formation has relentlessly strived to meet up to the responsibilities assigned to it during its formation and in the due course of time. It is worth mentioning that, West Bengal being a member of the GST Law Committee, GST Fitment Committee and various other committees, formed for the implementation of GST. 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. GST Policy Planning Unit has always strived to facilitate the functioning of the Directorate in administering GST over the last four 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 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 to carry out different functionalities of GST Law.
- Making liaison with ISD for co-ordination with various government departments & local authorities in solving issues related to technical glitches in TDS.
- 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:

I. Publication of books:

- GST-PPU has published a comprehensive and structured manual on GST Audit in February, 2021 to guide the officers of this directorate, who would be entrusted with the job of audit and also to create uniformity in approach towards the auditees.
- The third edition of the book on GST Acts and Rules has been published in April, 2021 incorporating latest amendments/changes in the Acts & Rules.

II. Issuing Notifications, Circulars etc.:

- GST-PPU has initiated several GST related publications during the financial year 2020-21 including notifications relating to amendment of the WBGST Act and the rules, Rate Notifications, Orders issued by the Commissioner, Removal of Difficulties Orders, and Trade Circulars.
- The officials of GST-PPU have maintained constant liaison with the Law Department of the Government as well as the Press to ensure error-free publication of these documents.
- The details of such publications in the FY 2020-21 are as below:

Description	No. of Publications 2020-2021
WBGST Ordinance, Bill & Act/ Amendment of WBGST Act	01
GST Tax Notifications (including GST Rules & amendments thereof) issued by the Government & the Commissioner	77
GST Rate Notifications issued by the Government	04
GST Order under removal of difficulties issued by the Government	01
GST Order issued by the Commissioner	03
GST Circulars/Trade Circulars issued by the Commissioner	10

III. 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 raise various queries from time to time relating to the applicability of GST on various activities undertaken by them. Queries range from the requirement of revision of the value of the existing contracts 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.
- Moreover, clarifications sought by various trade bodies on different topics are being placed with the comments of the unit before the CCT/WB for consideration.

IV. 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.
- Formulation of a standardized procedure for processing of refund claims within the stipulated time has been challenging in view of multiple amendments in the refund related provisions and numerous clarifications issued in this regard.
- 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 incorporating the latest changes.
- Training sessions have been conducted in collaboration with the HRD.
- 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.

V. 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 regard, a uniform system based e-billing module involving TDS deduction has been developed by IFMS and DTA with constant inputs given by the 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-

VI. 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 and the external website of the directorate. Compilations put up in this tab have particularly been helpful to various stakeholders in view of continuing changes in the GST Laws and rules and numerous clarifications that are being issued from time to time. The Monthly GST Updates that is put up in these tabs has particularly been helpful in keeping stakeholders updated with developments in GST.
- The contents of the Tab are as under:
 - (i). WBGST Acts & Rules
 - (ii). Compilation of Rate Notifications
 - a) Consolidated GST rate chart for goods
 - b) Consolidated Rates of Taxable Services
 - c) Consolidated Nil rated services
 - d) Consolidated List of Goods on which tax is payable under Reverse Charge
 - e) Consolidated List of Services on which tax is payable under Reverse Charge

- (iii). Compilation of Circulars, Orders & Removal of Difficulties
 - a) Circulars
 - Central circulars on Miscellaneous Issues
 - Central circulars on Service
 - Central circulars on Goods
 - Central circulars on Export & Refund
 - b) Orders
 - Central orders on Miscellaneous Issues
 - c) Removal of Difficulties
 - Central Removal of Difficulties orders
- (iv). Consolidated List of Notifications
 - d) TDS Notifications
 - e) Central *vis-a-vis* State Notifications
 - f) WBGST Tax *vis-a-vis* Central Notifications with subject
 - g) WBGST Tax (Rate) *vis-a-vis* Central Tax Notifications with subject
- (v). Monthly GST Updates
- (vi). Date Extension Notifications
- (vii). SOP and other Aspects (only in the internal website for officials of the directorate)
 - a) SOP on Refund
 - b) Impact of GST on Government & Local Authorities
- (viii). Synopsis of the notifications issued for providing relief to the taxpayers in view of the spread of the Covid pandemic

VII. Classification of notifications, orders, in the GST Tab :

- The notification tab in the under the GST tab both in the internal and external website of the directorate has been revamped by classifying State Tax Notification, State (Rate) Notifications and removal of difficulty orders.
- Besides, the tabs containing the Trade Circulars, Commissioner's orders are being regularly updated.

VIII. Developing a Resource Centre for the Officials of the Directorate:

GST PPU attempts to create a resource centre for GST related issues in the process of its regular functioning. The GST PPU tab as stated above, SOPs & compilations, publications, power point presentations prepared by the unit are part of the aforesaid endeavor.

Interaction with the officials of the Directorate on various GST related issues, analyzing the representations by the trade bodies, Chambers of Commerce and institutes like ICAI and ICWAI and attempting to come up with solution in deserving cases has been helpful in enriching the resource that is being created.

Officials of the GST PPU actively participate in imparting training to the officials of the Directorate in collaboration with the Human Resource Development Cell of the Directorate. In the past, the officials from the PPU have also trained officials of other Government Departments on GST related issues. The officials from the unit attend workshops and seminars on GST whenever asked for.

3.6 HUMAN RESOURCE DEVELOPMENT CELL

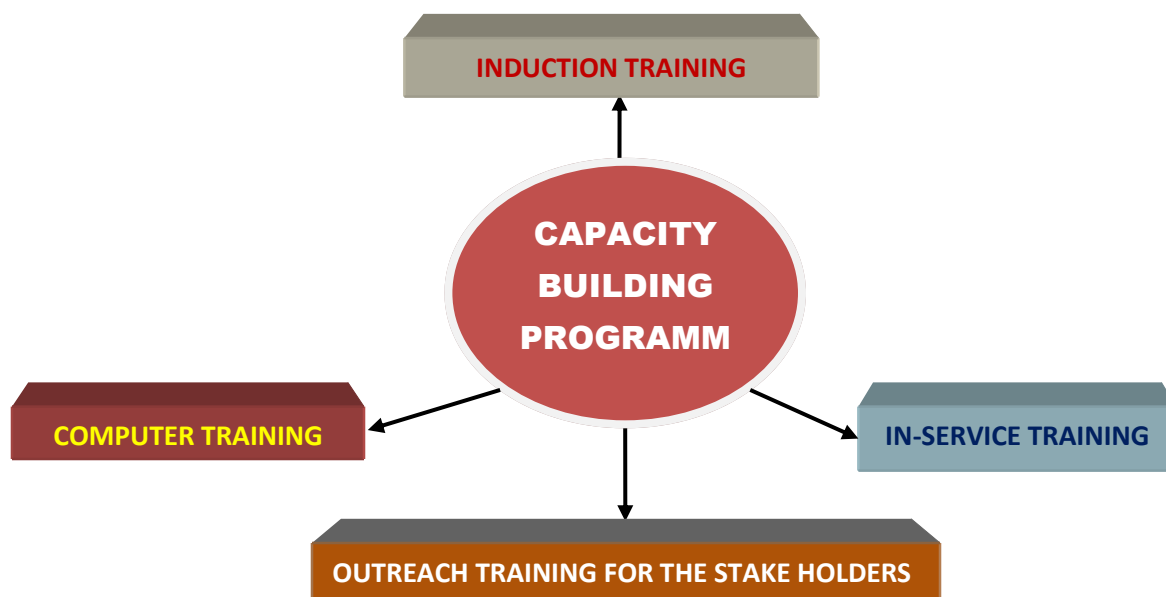
The Human Resource Development Cell of this Directorate has been successfully carrying on various Training Programmes for all the employees up to the grass root level. The Cell carries on various In-service & Induction Training Programme for all its Officials down to the level of Lower Division Clerks 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 80 (eighty) Master Trainers on GST Law and 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), 02(two) Assistant Commissioner of Revenue, 01 (one) Deputy Commissioner of Revenue 04 (four) State Tax Officers.

The performance of the HRD Cell for the year 2020-21 may be summed up as under:



INDUCTION LEVEL TRAINING PROGRAMME CONDUCTED DURING THE FINANCIAL YEAR 2020-21:

SL. NO.	NAME OF THE TRAINING	NO. OF PARTICIPANT	DURING
1.	INDUCTION TRAINING FOR WBRS OFFICIALS	69	675 HRS
2.	TRAINING ON COMMUNICATIVE ENGLISH FOR ACR's BY BRITISH COUNCIL LIBRARY	69	120 HRS
TOTAL		138	795 HRS

IN- SERVICE TRAINING PROGRAMME CONDUCTED DURING THE FINANCIAL YEAR 2020-21:

SL NO.	TYPE OF TRAINING	NUMBER OF PARTICIPANTS
1.	ONLINE & OFFLINE TRAINING ON Q.R.M.P. MODULE FOR STO ONWARD OFFICIALS OF CTD	1750
2.	ONLINE BACK OFFICE TRAINING ON GST BY GSTN FOR OFFICIALS OF CTD	80
3.	ONLINE BACK OFFICE TRAINING ON GST FOR STO ONWARD OFFICIALS	175
4.	TRAINING ON GST ON CLICK FOR SPL. CCTs, ADDL. CCTs AND SENIOR JOINT COMMISSIONERS	110
5.	TRAINING ON E-OFFICE FOR OFFICIALS OF CTD	2750
6.	TRAINING ON BIG DATA ANALYSIS FOR OFFICIALS OF CTD	35
7.	TRAINING ON APPEAL, REVIEW AND REVISION FOR OFFICIALS OF CTD	105
8.	ONLINE TRAINING ON RECENT CHANGES UNDER GST	440
9.	TRAINING ON GST PRIME FOR SPL. CCTs AND ADDL. CCTs.	30
10.	WEBINAR ON GST REFUND FOR OFFICIALS OF CTD	69
11.	TRAINING ON GST REFRESHERS COURSE	70
12.	ONLINE TRAINING ON W.B.H.S (H.O.O LEVEL)	70
13.	ONLINE TRAINING ON AUDIT FOR OFFICIALS OF CTD	106
14.	GST TRAINING FOR 2 (TWO) I.A.S. OFFICERS	2
15.	INDUCTION LEVEL TRAINING ON COMMUNICATIVE ENGLISH	69
		5861

OUTREACH TRAINING PROGRAMME FOR THE STAKE HOLDERS CONDUCTED DURING THE FINANCIAL YEAR 2018-19:

SL NO.	TYPE OF TRAINING	NUMBER OF PARTICIPANTS
1.	OUTREACH TRAINING ON Q.R.M.P. MODULE FOR TAX PRACTITIONERS, ADVOCATES AND ASSOCIATIONS ETC.	1750
		1750

The year 2020-21 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.

3.7 INTERNAL AUDIT WING (IAW)

IAW of the Directorate of Commercial Taxes is an in-house control mechanism arm of the Authority for identifying irregularities, if any, in the periodic assessments of Sales Tax/VAT/GST cases as well as scrutiny of various records and registers to ascertain whether the internal control system as envisaged in the Acts and Rules contained in the Statutes and directives outlined from time to time are being followed in conformity with the existing guidelines in congruence to the best practices norms.

Normally, an Entry Conference is conducted at the time of commencement of a financial year between the Commissioner, Commercial Taxes, (CCT/WB), Govt. of West Bengal and the Auditor General, West Bengal AG/WB, Govt. of India, together with the departmental officers of both the departments for selection of Charge Offices and other non-assessing units, e.g. Check-posts, Ranges, Circle Offices to be audited by the AG/WB for specific areas of scrutiny and investigation during the particular year.

During the 2020-21 Financial Year, the selection of area of such scrutiny and investigation was chosen on "Assessment, Levy and Collection of Value Added Tax from works contractors and other Registered Tax Payers for the periods 2014-15, 2015-16, 2016-17, 2017-18," for enlisting the important Audit Findings and Observations for the purpose of adherence to existing Norms and Systems scheduled for augmentation of State Revenue. During the year, Registration of Registered Tax Payers under GST, Refund on GST, Transitional Input Tax Credit at the time of migration to GST from VAT were also taken under the ambit of Audit. The said findings were duly acknowledged and attended to be followed by undertaking of needful steps on due diligence of appropriate perusal and examination of records and supporting documents by relevant Wings of the Commercial Taxes Directorate.

Periodic Bilateral Meetings between the Officers of IAW and the Deputy AG/WB are held on several occasions with the Officers of relevant Charges and the Large Tax-Paying Unit (LTU) at the AG Office, CGO Complex, Bidhannagar, in active participation of all concerned. The objective being settlement of long pending I.R. Paras on the strength of replies secured from Charges and through detailed threadbare discussion based on legal positions of the objections raised vis-a-vis the Sales Tax Statute in consultation with the records and documents appended as supporting evidences in support of the explanations offered. The entire endeavor is to facilitate settling of the Audit Objections raised through mutual discussions based upon documents available and legal explanations.

For records, in **2020-21 F.Y.**, due to the extra ordinary situation in Kolkata and the state of West Bengal, created by Covid-19 pandemic, only 01 (one) such Bilateral Meeting could be held covering only 01 (one) Circle, namely Kolkata North Circle, comprising of 07 (seven) Charge Offices along with the systems Audit individually and, in aggregate, 148 (one hundred and forty eight) outstanding Audit Para were settled. Another scheduled meeting, however, could not be held due to the announcement of national Lock-Down on account of the Pandemic **CORONA**.

The outcome of bilateral meeting (01) is reproduced in a tabular form as below:

No. of the Meeting held	Date of the Bilateral Meeting	Charges/Circles attending the Meeting	Total No. of Paras Settled or dropped in the Meeting
01	24/09/2020	Four Charges under Kolkata North Circle	33

Furthermore, during the year 2020-21, reply to 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, total of **148** Paras [115 + 33 = 148] were dropped / settled during 2020-21.

Total Number of PARAS Settled: 148 (approved by DAG)

The Status of Paras raised and settled during FY 2020-21 w.r.t FY 2019-20 is reproduced again in a tabular form as under:

	Outstanding As on April 2019	Outstanding As on April 2020	Raised during 2019-20	Raised during 2020-21	Dropped during 2019-20	Dropped during 2020-21	Outstanding as on March 2020	Outstanding as on March 2021
REPORTS	286	329	43	01	-	-	329	330
AG Paras [including GST]	2400	3138	1155	36	417	148	3138	3026

The IAW of the Directorate also performs the job of preparing the Statement of Replies for the Public Accounts Committee (PAC) Meetings for presenting the same before the W.B State Assembly every year.

3.8 INFORMATION SYSTEMS DIVISION (ISD)

Information Systems Division (ISD) has been the backbone of the 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 a key role in maintenance and upgradation of IT infrastructure including network & connectivity and implementation of new e-services. ISD is the nodal unit in West Bengal to provide all State tax authorities with infrastructure and support for all statutory duties related to GST using the GSTN Back-Office. Data management and analysis has been one important aspect of works in ISD with exposure to huge volume of data in GST regime. ISD is also responsible for maintaining and upgrading WBCTD's internal IT system, IMPACT, which is used by the entire Directorate for execution of e-services, data analysis and report generation.

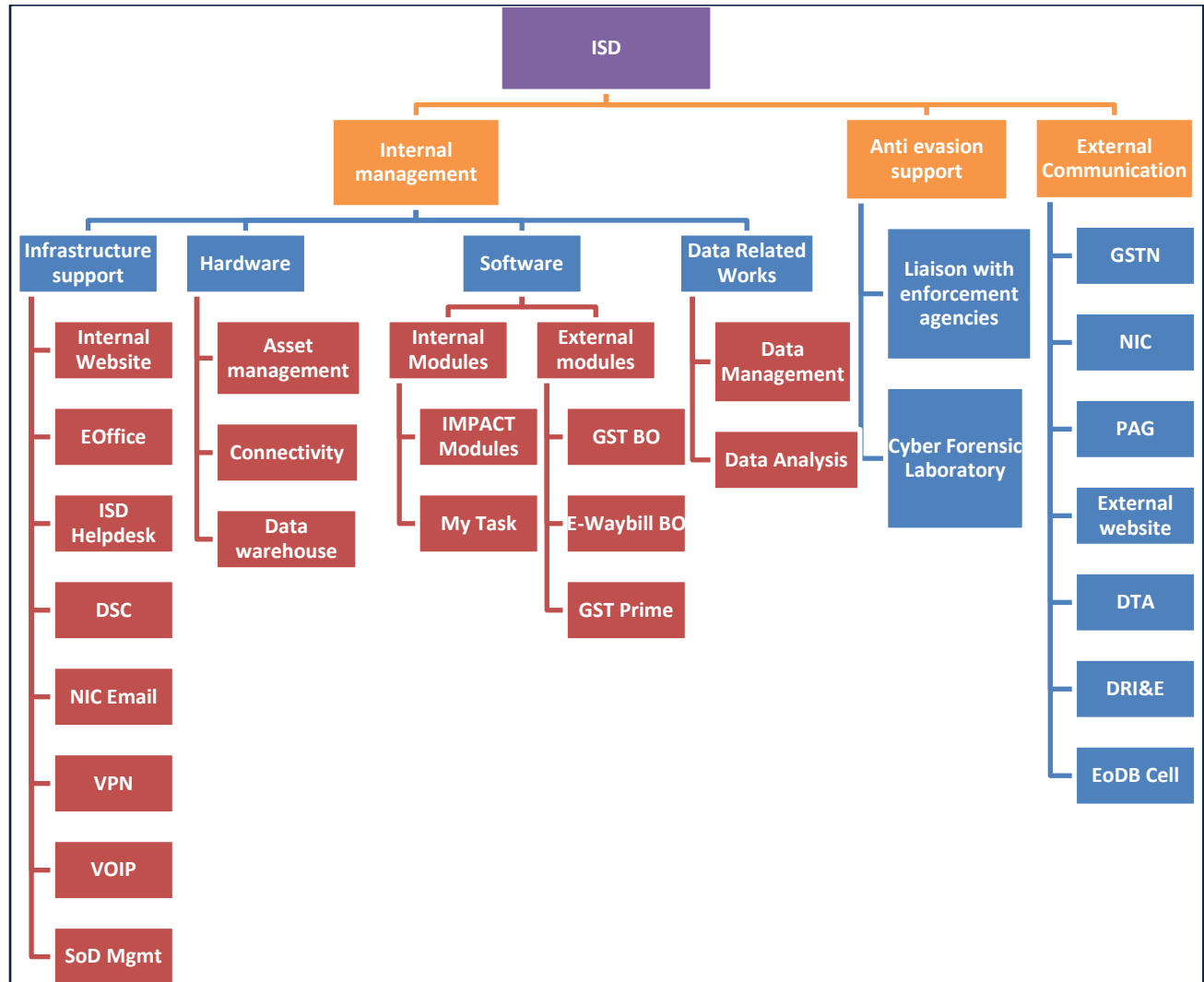
ISD has been a catalyst in rolling out the citizen-centric/business-centric services with a view to reducing the cost of compliance and enhance the ease of doing business in the State of West Bengal. The uninterrupted and untiring efforts of ISD was recognised when the Directorate won several awards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

ISD has another important role in creating, maintaining and upgrading Directorate's external website portal, www.wbcomtax.gov.in, being the face of the Directorate to the outside world, and also the internal website, being the interactive platform of the Directorate to the internal users. Both the sites play a powerful role in resource administration of the Directorate based on online system.

ISD has also been instrumental in successful implementation of Settlement of Disputes scheme announced by the Government through proper and timely introduction of necessary e-services. 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 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.

Different works performed by ISD can be classified into a few categories and are shown in the flowchart below



A. Internal Management

a. Infrastructure support to employees

The Directorate of Commercial Taxes has been one of the forerunners in implementing **e-Governance** in the domain of indirect taxation in state of West Bengal. Various citizen centric e-services have been rolled out since 2014-15 as part of Government Process Re-engineering (GPR) under the **Mission Mode Project for Commercial Taxes (MMP-CT)** that was a part of the **National e-Governance Plan (NeGP)**. One of the crucial aspects of implementing e-governance has been building and maintenance of the hardware infrastructure necessary for these activities. ISD has been the nodal wing in Commercial Taxes Directorate (CTD) in procuring and maintaining the critical Hardware infrastructure in liaison with several external agencies viz. WEBEL, WIPRO, TCS etc. over all these years.

i. Internal Website

CTD Internal website is the intranet portal available for CTD employees. Regular updates related to Communication from Finance (Revenue) Department, GoWB, Communication from CCT are provided through this portal. This is also the interface for any employee for finding guidelines related to various internal services provided by ISD viz. NIC Email, Digital Signature, VPN etc. Updates related to transfer postings, training etc. are also communicated through this portal.

The internal website also hosts the links to all the internal modules like IMPACT, Feedback Module, GST Prime etc. Newsletters on GST, e-Waybill and e-Invoice are also hosted on this page, as are the KYG (Know Your GST) clips, which is CCT's initiative to disseminate knowledge on GST laws through short infographics.

ii. E-Office

The Government of West Bengal had decided to introduce eOffice in all its departments from 1st January, 2018 to achieve a simplified, responsive, effective and transparent working of all Government Offices. ISD had a pioneering role in the introduction of eOffice in CTD, and started to send files to the Finance Department through eOffice on and from January, 2018.

Initially E-office file system was operative only in H.Q. of CTD. In the year 2020-2021 ISD get the sanction of creation of 1000 e-office users in CTD. Accordingly, E-office file system was introduced in all circle, charge, profession tax, Bureau of Investigation offices. Now E-Office has been implemented in all offices of CTD and around **600 User IDs** have been created through ISD as per requisition received from different offices of CTD for use of E-Office till March, 2021.

Benefits of e-Office:

- Enhances transparency – files can be tracked, and their status is known to all at all times
- Increases accountability – the responsibility of quality and speed of decision making is easier to monitor.
- Assures data security and data integrity.
- Provides a platform for re-inventing and re-engineering the Government.
- Promotes innovation by releasing staff energy and time from unproductive procedures.
- Transforms the Government work culture and ethics.
- Promotes greater collaboration in the workplace and effective knowledge management.

iii. ISD Helpdesk

ISD has been maintaining a dedicated Helpdesk for taxpayers and public in general for facilitating users of the citizen centric e-services under GST and VAT, CST acts. ISD Helpdesk is situated at CTD headquarter premises in Beliaghata. Any person can visit the helpdesk during office hours and obtain technical guidance related to all e-services. Helpdesk members are available over telephone through 1 toll free line, 3 direct lines for telephonic help and guidance and through personal mobile numbers. HelpDesk in ISD also responds to Email queries received from taxpayers and public in general. Thus the ISD HelpDesk functions as first point of contact for any person concerned with any indirect tax related matter in state of West Bengal. Apart from this the helpdesk officials provide support related to technical matters to all CTD officials posted in all offices across state of West Bengal.

Performance of HelpDesk during FY 2020-21

Sl No	Topic	Count
1	Number of Email communication/responses	2500 (Approx)
2	Number of Phone calls attended	12000 (Approx)

iv. Digital Signature Management

In order to discharge statutory functions under the GST regime, Digital Signature Certificate (DSC) were required to be provided to the tax officials. Digital Signature is required for issuing notices, orders under the GST Act and Rules while disposing the allotted work items through Back Office GST portal. ISD has been entrusted with the nodal wing for procuring, management of inventory, distribution and renewal of these DSCs for the officials of CTD. This has become an ongoing task. Government of West Bengal had accorded administrative approval for procuring 2500 Nos. (Two Thousand Five Hundred) Digital Signature Certificates for CTD officials from approved vendors of Controller of Certifying Authorities (CCA), Govt. of India upon observation of all financial rules in the year 2017. Initially the certificates were acquired since June 2017 onwards. The validity of these DSCs expired in the month of May 2019 and later. So, the process of renewal of digital signature certificates was accomplished accordingly.

- DSC issued / renewed for the year 2020-2021 = 254
- DSC issued/renewed for the year 2019-2020 = 1400

v. NIC Email Management

ISD has taken initiative to create official mail IDs for all officers through NIC. During 2020-21, 222 new mail IDs were created. ISD also takes active role in updation of designation and mobile number; extension of email-IDs as per NIC policy after retirement of CTD officials.

vi. VPN Management

Work from Home has been the predominant mode of work during 2020-21 due to the prevailing pandemic situation. VPN(Virtual Private Network) has been set up for accessing GST Back office portal and IMPACT from locations outside offices. The humongous task of VPN Management (for both BOGST/IMPACT) has been managed by dedicated team of ISD officials on regular basis. The team ensured 24x7 support to all officials of the Directorate regarding setting up of the VPN system in their home/personal PCs, up gradation of systems/software to solve compatibility issues.

vii. VOIP Management

VoIP (Voice over Internet Protocol) phones have been in use in various offices of CTD, West Bengal for communication between different offices and buildings. VoIP phones use the underlying internet connection and provide stable connection between different offices round the hours. Tax officials are also available through these numbers for general public and taxpayers. ISD is entrusted with managing the infrastructure of VoIP phones and related hardware, inventory of telephone sets etc. The management of the pool of VoIP phones and distribution of VoIP numbers are done by ISD in coordination with WTL engineers.

viii. Management of SOD scheme

SOD scheme was rolled out for dispute management related to pending litigations and revenue collection in CTD, West Bengal. SOD, 2020 scheme is completely online and various e-services related to SOD has been implemented. Role of ISD in the management of SOD Scheme implementation is as follows:-

- i. Design, development & deployment of Online Application Module for SOD Scheme in External website of the Directorate.
- ii. Preparation and Uploading of User Manual & Video Tutorial describing the detailed procedure of online application for SOD.
- iii. Design & Development of in-house software application for generating different Forms under SOD Scheme by the Officers of the Directorate for disposal of SOD Cases.
- iv. Preparation & deployment of different MIS Reports for easy monitoring of SOD disposal by the Officers.
- v. Preparation of different types of SOD Collection Reports as and when required by the authority.

b. Hardware

The Information Technology System has been expanded with implementation of various new e-services over the years and the structure of e-governance in CTD has developed into a quite complex system with hardware assets and growing connectivity. The elaborate system is illustrated in following sections

i. Asset Management

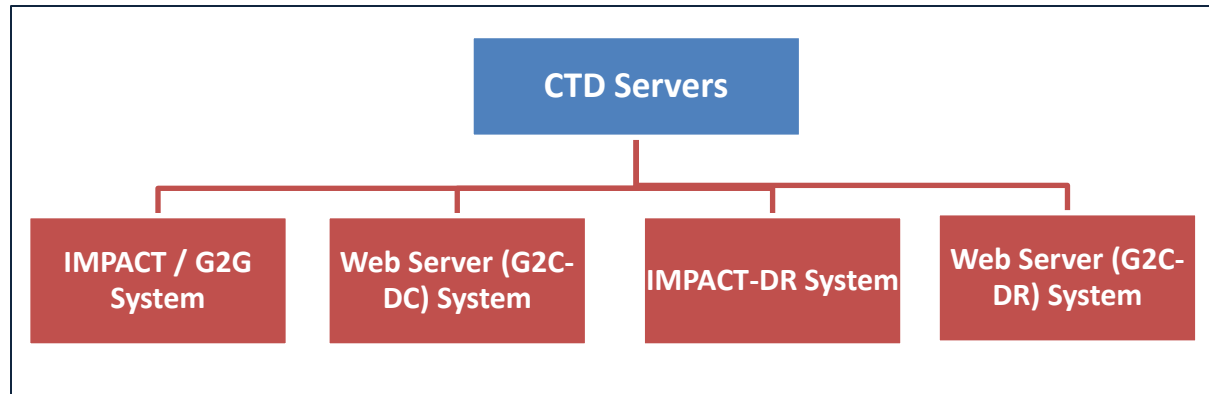
The following hardware assets have been procured for implementation of this system at various points of time. The hardware related assets can be categorised in two categories-

- I. Server Related
- II. Network-Infrastructure Related

▪ Server Related Assets

1. **Internal Central Server (IMPACT) / G2G System** – It is installed at West Bengal State Data Center (WBSDC), Moni Bhandar, Salt Lake for usage of internal application for CTD official. Impact System is running on internal LAN/WAN system within CTD Network.
2. **Web Server (DC)** initially installed at Kolkata NIC Data Center, Nizam Palace to providing e-services for Registered Dealer under the Directorate of Commercial Taxes
3. Infrastructure of **Web Server (DC), Web Server (DR) and Impact (DR) system** has been procured in FY 2013-14 to rollout all e-services strengthen for e-services for all Registered Dealer under the Directorate of Commercial Taxes
4. **Web Server (DC) system**- installed in WBSDC and functional since 6th of February 2015

5. **Web Server (G2C-DR) System and Internal Central Server (G2G-DR) System** installed at National Data Center (NDC), New Delhi. Database of both G2G (DR) and G2C (DR) has been in continuous sync with DC Database through **National Knowledge Network (NKN)** between WBSDC and NDC



▪ **Network-Infrastructure Related Assets**

1. **2 No. 2 Gbps Link between CTD HQ and West Bengal State Data Center**
2. **2 No. 50Mbps Internet Link and Internet Proxy Licenses for various user of CTD** - Two Number of Internet links of 50 Mbps by M/s Bharti Airtel Ltd & by M/s Sify Ltd installed in 2020.
3. **2 No.- 50 Mbps & 20 Mbps links from PGICL and BSNL respectively from HQ to NIC office for internet only.**
4. **MPLS-VPN and Others type of WAN Connectivity** - Presently 38 offices of CTD situated different parts of West Bengal are directly connected to our Central Server and GST network through MPLS links via LAN. Total 3950 numbers of LAN connections have been provided at 38 locations.

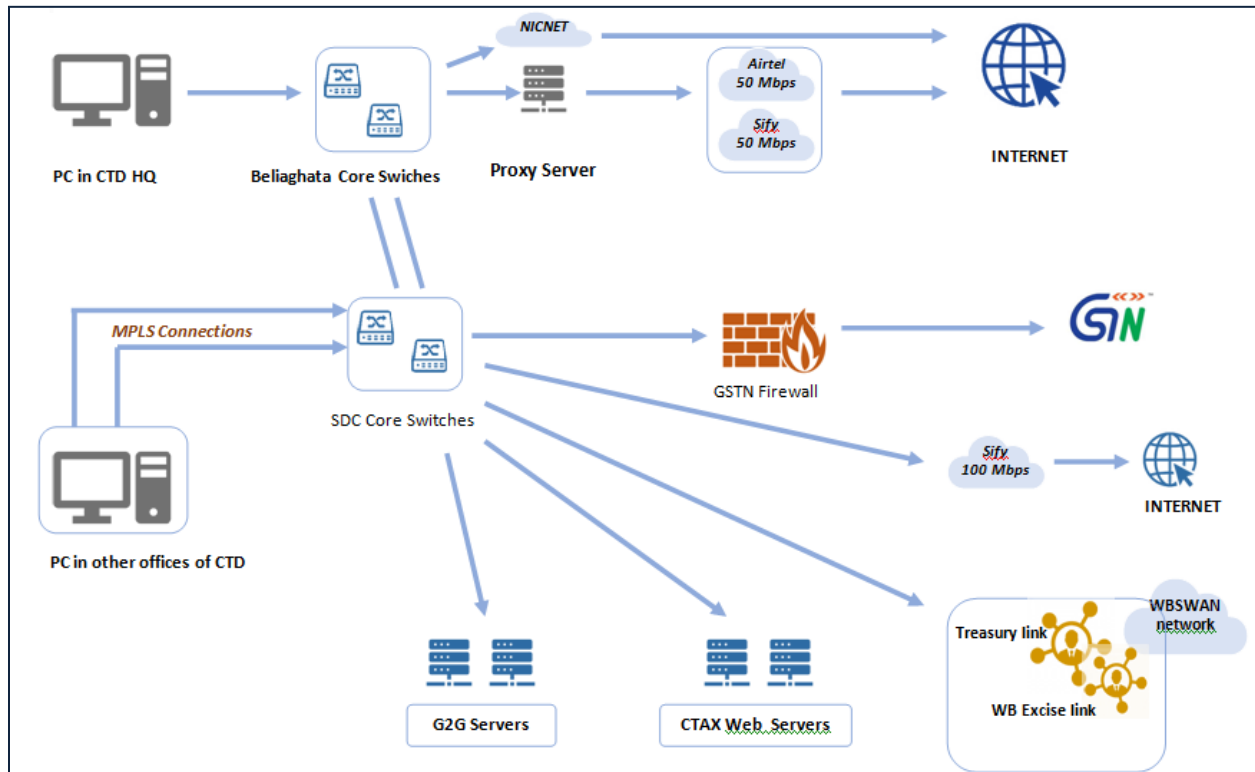
ISD has been playing crucial role of maintaining and updating of this infrastructure in coordination with WEBEL and other external agencies to facilitate smooth functioning of e-governance in CTD. ISD also maintains the inventory of computers, printers, UPS etc. and manage the distribution of these assets among officials posted across different offices of CTD West Bengal.

ii. **Connectivity**

The web based services can be classified mainly as



The connectivity between CTD HQ office in Beliaghata, other CTD offices and West Bengal State Data Centre (SDC) is shown in the schematic diagram below



iii. Data Warehouse

CTD, West Bengal has dedicated database servers which are located in State Data Centre(SDC) West Bengal. Data are stored in various Database Servers (DC) and core data are replicated to Disaster Recovery (DR) systems located in National Data Centre, Delhi. Data related to CTD, West Bengal are implemented in Oracle RDBMS systems. There are data related to external e-services(G2C) and internal software modules(G2G). In addition to these database servers for internal application development, staging and testing are maintained. One dedicated DAW server maintained for tax officials associated with data analysis related works in ISD. Oracle Golden Gate software ensures real time data updation between G2G and G2C systems. Oracle Data Protect has been implemented for real time data replication between SDC and NDC database servers. Data related to GST Prime are stored in PostgreSQL system.ISD coordinates with WTL engineers for management with these data warehousing in CTD,West Bengal.

c. Software

CTD, West Bengal has been forerunner in providing various citizen centric e-services for the taxpayers since the advent of e-governance in this directorate. Various internal software modules are also deployed with the

new requirements and changes with time. The following e-services and internal software modules have been introduced in 2020-21

SI No.	Application Name	Launch Date
1.	My Task	14/09/2020
2.	Search Engine for Official Documents (Internal Website)	22/04/2020
3.	MIS Statistics for FTRA	28/08/2020
4.	Budget Cell Module	01/04/2020
5.	SOD Internal with Installment Module	30/04/2020
6.	EODB Dashboard for Enrolment Certificate and Registration Certificate of Profession Tax	04/11/2020
7.	New TRO module	10/09/2020
8.	Establishment Module (Preparation of database)	NA

i. Internal Modules

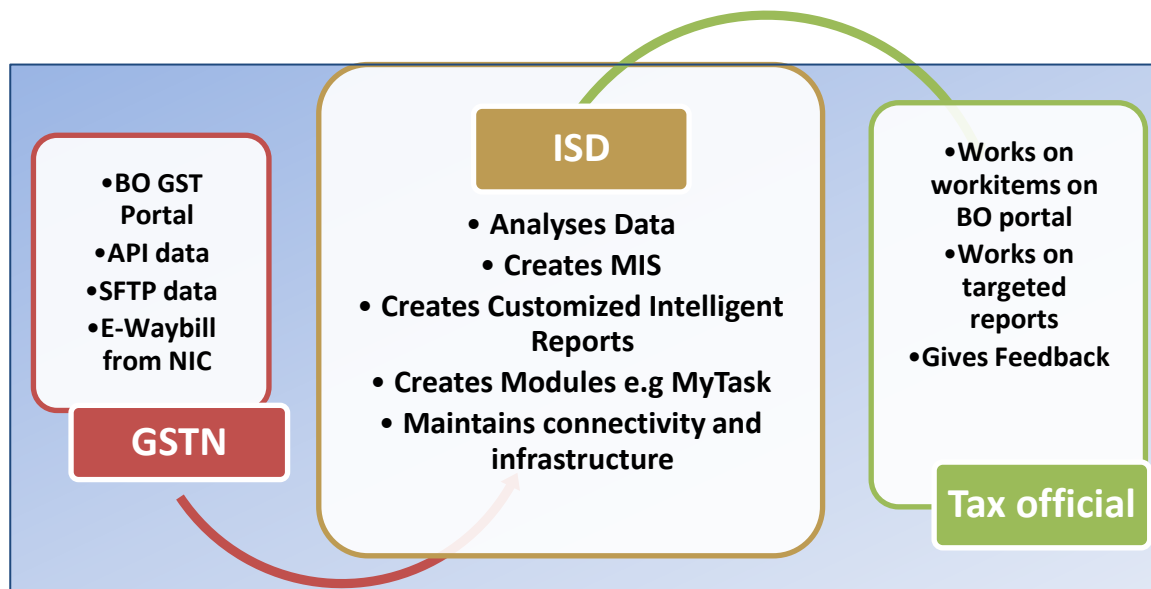
E-services managed and provided by ISD mainly correspond to two types-

- E-services related to GST
- E-services related to other acts (VAT,CST,WBST,PT)

E-services related to GST are available through GST common portal (<https://www.gst.gov.in>) which is single common interface for all taxpayers registered under GST across India. The e-services for GST officials are available through GST back-office portal (<https://boweb.internal.gst.gov.in/>) or known as GST BO portal. Other e-services related to different other acts are available through WBCOMTAX portal (<https://www.wbcomtax.gov.in/>) and e-services for tax officials are available through different modules in IMPACT, which is a software based on intranet.

Since the advent of GST various new modules in IMPACT have been developed for facilitating the works of tax officials in addition to GST BO Portal. In addition to these two new interfaces for tax officials viz. GST Prime and My Task have been developed by ISD during 2020-21.

The role of ISD in the GST regime is illustrated in the schematic diagram below



1. IMPACT

IMPACT (Information Management for Promotion of Administration in Commercial Taxes) is the internal application software for managing services for tax officials in CTD. IMPACT has been an award winning software including CSI-Nihilent Award in FY 2014-15. It is connected to external website and database through Oracle Golden Gate Software so that changes in the part of CTD officials and taxpayers happen in real time concurrently. Several modules have been added in the IMPACT bundle of software over the years with the implementation of new e-services. Following modules have been added to IMPACT in FY 2020-21

- 1. Budget Cell Module:** In its continuous endeavour of promoting e-Governance and e-service throughout the establishment, the Directorate has come up with an IMPACT module serving as an online communication platform connecting the Budget Cell and all the DDOs under this Directorate along with the DDOs under the Directorate of Agricultural Income Tax.

This IMPACT module is a comprehensive medium for the ease of functioning of Budget Cell in regulating the disbursement of funds and expenditure thereof. This will greatly reduce the time and effort the concerned DDOs who had to devote much man hour previously to carry out Budget Cell related activities.

The module is operated centrally by the Budget Cell Admin for communicating with all the DDOs in one hand and all the DDOs for communicating with the Budget Cell in the other.

- 2. TRO Module:** E-governance in Tax Recovery Office(TRO) has been functional since the financial year 2014-15 in the form of TRO module in IMPACT. Hitherto TRO Salt Lake office was operational. During 2020-21 all other TRO offices across the state of West Bengal have been integrated in the TRO Module. Thus the TRO module in IMPACT is functional across the state of West Bengal now.
- 3. Establishment Module:** A comprehensive module named Establishment Module in IMPACT was being developed for managing the employee database, joining and transfer in all CTD offices across the state of West Bengal during 2020-21.
- 4. Legacy Data:** IMPACT also houses data pertaining to legacy period i.e. pre-GST period, on which regular statutory duties are performed by officers, especially for taxes not subsumed into GST.

2. MY TASK

'My Task' module has recently been developed which plays an effective role in allotting anti-evasion related tasks directly to the Officers' dashboards whose performances are being regularly monitored by the superior officers.

'My Task' module is a fluid system that works in multi-dimensional flows and helps to manage anti-evasion work efficiently and with a shorter duration.

The functionality of the **'My Task'** module can be summarized as follows:

- Allotment of anti-evasion task to concerned officials.
- Supervision by higher officials through MIS.
- Real-time status updates for tasks allotted.

- Providing periodic SMS alerts to officers whenever a task is allotted and for delayed response.
- MIS reports to view data.
- Reports from CGST authorities and other States/sources are distributed through My Task module for getting real time status update.
- The entire anti-evasion data is thus effectively captured in the database.
- The module has been integrated with Directorate of Revenue Intelligence and Enforcement (DRI&E).

During 2020-21, **ISD** created and assigned **529** Cases to different Charges and Investigation Units. **Total Revenue** Realised from these assigned cases was **Rs. 182.93 Crore** (Rs. 63.41 Crore in Cash and Rs. 119.52 Crore in Credit).

Besides this, during 2020-21, different Charges & Investigation Units created **5901** cases **on the basis of ISD Reports and reports from CGST authorities**. **Total Revenue** Realised from such cases was **Rs. 38.31 Crore** (Rs. 24.39 Crore in Cash and Rs. 13.92 Crore in Credit). Out of these cases **5813** cases have been created by BUREAU OF INVESTIGATION (SOUTH BENGAL) and total revenue realised amounts to be **35.59 Crore** (Rs. 22.29 Crore in Cash and Rs. 13.30 Crore in Credit).

ii. External Modules

1. GST BO

GST related activities performed by ISD during 2020-21 are presented as under:

ISD is the responsible office for provisioning and maintenance of a reliable, efficient and robust infrastructure to the tax officials for performing all their statutory functions under GST. ISD also regularly communicates with GSTN to resolve issues faced by officers and redress grievances raised by taxpayers to the extent possible.

ISD is entrusted with the role of State Admin of GST Back Office Portal. The functions of state admin in GST portal is as follows

1. To create and update user profile for the State Tax Officer in the BO portal
2. To allocate, de-allocate and revoke various roles assigned to the State Tax Officers based on the requirements.
3. To update holiday calendar.
4. To guide the State Tax Officers working in various modules in resolving the issues they are faced with, in the module.
5. To communicate the genuine issues of a certain module to the GSTN Authority.
6. To be aware of the changes and developments of various modules under BO portal.
7. To keep track of the issues concerning GSTN BO portal that needs to be resolved urgently.
8. To monitor TRAN-1 cases
9. To communicate with GSTN to resolve issues faced by officers and redress grievances raised by taxpayers to the extent possible.

2. E-Waybill BO

GST E-waybill back-office (BO) portal is the interface for tax officials for functionalities and data related to E-Waybill system in GST. Tax officials get various intelligence reports related to e-waybill usage by the taxpayers in

GST. ISD also prepares various customized reports from the E-Waybill data obtained from these portal and API. These reports facilitate in anti-evasion activities by the enforcement agencies viz. Bureau of Investigation (BI), DRI&E etc. As the IT backbone of CTD, ISD acts as nodal authority for user creation and IP tracking in e-Waybill portal.

d. Data Related Works

i. Data Management

Managing the database with growing volume of data has been one crucial task of ISD since introduction of e-governance in CTD. With unfolding of various e-services and internal software modules an exponential growth of data has taken place. ISD manages the data in coordination with WTL. Data related to CTD online systems are stored in Oracle SQL system. ISD have developed in-house expertise over the years to manage and work with these data. ISD officials implement SQL queries in the Database servers to generate various reports as per requirements.

Document Management System (DMS)

The system of uploading of all notices and orders of assessments or audit to the Central repository through **Document Management System (DMS)** was introduced in 2015-16. This has reduced dependence on physical documents. Such soft documents may be used in any future legal proceedings. These orders and notices are also sent through emails to registered taxpayers. The amount of DMS activities in 2020-21 is shown below.

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

DMS Usage summary during 2020-21

Service Name	No of documents uploaded	No of emails sent
DMS	12392	10670
FTRA	3289	1148
CCMS	122	NA

ISD is entrusted with the task of pulling GST related taxpayers' data on registration, return, payment, refund and e-waybill through API from GSTN and NIC e-waybill Central Team. The task of pulling, verifying, filtering and storing huge volume of data along with continuous updating and monitoring is a humongous task which is continuously performed by ISD so that such data can be used in generating MIS reports for protection and argumentation of revenue. GST Prime, the analytics system developed by NIC, Karnataka, have been implemented in the CTD and is maintained by ISD. Various GST data management related functions of ISD are as illustrated below:

- Extraction of GST data from GSTN server, processing the unorganized and incoherent data so as to prepare actionable 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 various actionable reports on regular basis in internal website based on the analysis of GST data obtained through GSTN API and GSTN SFTP server.

- 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.

ii. Data Analysis

ISD, being entrusted with the task of managing taxpayers' data under GST at the Directorate level, have always been engaged in data analytics and preparing reports based on exceptions such as mismatch in different kinds of returns, abnormality in e-waybill usage, abnormality and inconsistency in appropriation of ITC, anomalies in taxpayers' registration data, compiling and classifying various reports received from GSTN and other Central and State authorities, updation and report generation on refund data, reports relating to interest accrual by taxpayers, reports based on nature and place of business of taxpayers and other customised and critical reports from database, as and when required. The officers of the Directorate have been instrumental in putting the data into good use and have collected huge revenue out of them.

Some works relating to data analysis by ISD are as follows:

Exception Reports: ISD 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 are closely indicative.

Feedback Module: ISD 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.

The Feedback module houses some very important tools for officers. There is a facility to monitor the top 5000 taxpayers of the entire state as well as the top 200 taxpayer from each charge to the extent that officers can instantaneously send emails and SMS to defaulters. In addition to that, it also contains the Sector-wise Report of taxpayers wherein revenue realization for a particular sector can be seen.

GST Prime: The GST Prime module developed by NIC Karnataka is used by our officers to analyze and monitor revenue collection and compliance. The system acts as an interface between GST Common Portal and E-way Bill Systems and tax administrators. It provides various actionable reports based on analysis of data and helps in enforcing GST in a more efficient and effective manner. GST PRIME has been hosted in CTD, West Bengal and the application is functional based on GST data of West Bengal.

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 with thousands of dealers instantly. ISD has sent more than 14 Lakhs mails to varying sets of dealers for the purpose of communication on various issues.

Mass SMS: Mass SMS communication has been used extensively by ISD for communicating GST related alerts, updates and notices e.g. notice to Tax Defaulters. Some important SMS communications are the facility of filing NIL return in Form GSTR-3B and NIL statement in Form GSTR-1 through SMS using the registered mobile number, intimation about QRMP scheme. Mass SMS have been sent to Tax officials too for dissemination of internal updates of the Directorate.

Count of SMS sent as part of this drive during 2020-21:- 4,03,077

Audit Selection: Based on criteria approved by CCT/WB, ISD helped in selection of dealers for GST Audit. **TAG (Taxpayers at a Glance)** tool has been developed by in-house enterprise by ISD for **GST Audit for the period 2017-18** for dissemination of information about Auditees. Selection List of Audit officers have been prepared by ISD based on recommendations from Charges.

Alert mails: ISD sends Alert Mails to officers of CTD and DRI&E 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.

e. Online Training and Meeting Management

ISD has organised online Meetings, Virtual Hearings of cases and Training Sessions using **WEBEX** and **Bharat VC** during 2020-21. In the wake of Pandemic due to COVID-19 meetings between different government agencies have gone online. ISD, using the WEBEX licensed account have hosted online meetings with Hon'ble Finance Minister, Ld Finance Secretary at different points of time. Meetings of CCT with different units of CTD have been hosted and organised by ISD in virtual mode too.

ISD has also played pivotal role in imparting training through virtual mode systems have been used extensively during this year for fulfilling administrative, quasi judicial and training related needs. Following activities related to online training have been done by ISD

- ISD officers attended Video Conferences with GSTN for communication of different updates in the GST e-governance system.
- Regular training sessions with collaboration with HRD have been organized for CTD officials through **WEBEX**. ISD officers have participated in various training programmes as resource persons.
- In addition to this, ISD is constantly engaged in educating users about various new developments in the system either personally or through uploading and updating of various help documents and videos for ease of understanding.

B. Anti-Evasion Support

a. Liaison with External Agencies

ISD coordinates with DRI&E by providing data related and e-governance infrastructure support for different anti-evasion activities. Officials in DRI&E have access to intranet portals viz. IMPACT, My Task, Internal Website for conducting investigation works. ISD also coordinates with other external agencies e.g. CBI, CID, CBIC through exchange of different reports, sharing data etc. ISD has also shared data with different research organisations viz. Centre for Training and Research in Public Finance and Policy (CTRFPF) for academic research purpose.

b. Cyber Forensic Laboratory

The nature of crime has evolved over time, as we have progressed towards a digital life. With our finances, identities and choices getting entwined with the cyberspace, the new age crimes have gravitated towards the same direction. The new age theft is that of identity. The new robberies are done remotely over the internet, and the new thieves and robbers hide behind impenetrable layers of murky misleading digital locations. To combat

them, forensic data analysis is the most potent ammunition at our disposal. It is the science of finding evidence from digital media like computer, mobile phone, pen drives, Portable external hard disk, and internal hard Disk, any electronic storage media, server, or network. It also deals with Email Forensics, gathering information from deleted files, cracking passwords and Forensic Accounting techniques. It provides the forensic team with the best available techniques and tools for Identification, Collection, Preservation, Analysis and Reporting of Digital evidence in accordance with IT Act, 2008 and Indian Evidence Act 1872. The Forensic Acquisition/Imaging is done with write blockers to generate Hash Values (MD5 & SHA 1) from the suspected electronic source, with a view to produce tamper proof electronic evidence in the court of law.

The Cyber Forensic Laboratory at CTD/WB is presently working with new challenges to collect and analyze electronic evidence through best available tools and techniques such as Forensic Duplicator, Write Blocker, FTK Forensic Imager, EnCase Imager, Oxygen Mobile Forensics tools etc. from on spot search and Investigation operations as well as in the Cyber Forensic laboratory.

C. External Communication

a. GSTN

GSTN is the agency entrusted with the function of developing and maintaining GST e-governance system. In the GST regime the state tax authority has to coordinate with GSTN regularly in facilitating the disposal of works by tax officials in GST Back office portal as well as guiding taxpayers towards solution of various issues. ISD has been the nodal wing in CTD, West Bengal to coordinate with GSTN through state nodal officer. The various functions of state nodal officer are illustrated below

1. To coordinate between GSTN and the State Tax Authority.
2. To communicate with the GSTN Authority on various issues of GSTN portal concerning the State Tax Authority as well as the registered taxable persons
3. To receive and act upon confidential reports from GSTN concerning GST revenue.
4. To disseminate the knowledge on recent changes and developments in the GSTN portal.
5. To act as a spokesperson for the State Tax Authority before the GSTN Authority.
6. To participate in the IT Committee meetings held by GSTN.
7. To ensure that guidelines provided by the GSTN on various modules are followed by the State Tax Officials.
8. To forward /recommend TRAN 1 cases to GSTN for approval.
9. To furnish para-wise reply in case of technical glitches or issues regarding High Court cases.

b. NIC

NIC developers, under the guidance of Technical Director, play a major role to create the various software modules of the Directorate. Officers of ISD are quite conversant with the technological processes involved in structuring and commissioning a module, and developers are guided by these officers in the process. ISD also regularly communicates with NIC Karnataka for smooth working of the e-Waybill module and the GST Prime module.

c. PAG

ISD regularly provides data for different kinds of audit procedures taken up by the office of the Principal Auditor General. Various audit programmes like Subject Specific Compliance Audit (SSCA), State Finance Audit Report, Updation of Auditee Database, Anti Evasion and Refund, Rectification of Base Year Revenue and Tran-1 Audit are done by PAG using data provided by ISD. For calculation and certification of Compensation due to the State as well, ISD provides data and expertise. ISD also facilitates provision of audit roles to the officers from PAG to carry on their official duties, and also provides infrastructure and support for them in the premises where such programmes are conducted.

d. External Website

Various e-services related to different activities by CTD, West Bengal are available through WBCOMTAX portal (<https://www.wbcomtax.gov.in/>). A registered taxpayer can access various e-services through his registered profile in the WBCOMTAX portal. User manuals are available for all citizen centric e-services exclusively provided by CTD, West Bengal. E-service related to SOD 2020 scheme has been available for taxpayers through this portal. Taxpayers use this portal for e-grievance, RTI related activities. WBCOMTAX portal also has a G2G interface for other government departments and agencies. This portal is also used for publication of Annual Administrative Report of CTD, West Bengal

e. DTA

The Directorate of Treasuries & Accounts (DTA) works closely with ISD to arrive at correct figures of state revenue. Heads of Office wise CINs of pending RAT (Receipts Awaiting Transfer) entries are regularly verified by ISD from database to arrive at the correct revenue collection.

f. DRI&E

The Directorate of Revenue Intelligence and Enforcement administers the anti-evasion activities of indirect tax administration of the State to counter revenue leakage through intensive and broad-based investigation and enforcement with multifaceted approach. ISD provides the e-governance infrastructural support to DRI&E. DRI&E officials access the intranet software and portals viz. IMPACT, My Task etc to conduct their regular works. Various intelligence reports are also provided to DRI&E by data analysis team in ISD for facilitating anti-evasion activities.

g. EoDB Cell

ISD is the nodal wing for **EoDB (Ease of Doing Business)** related activities pertaining to GST in Commercial Taxes, West Bengal. As part of this EoDB team of ISD prepares the various reports as per requirements received from state EoDB mission team, Government of West Bengal and DPIIT (Department for Promotion of Industry and Internal Trade), Government of India. Various changes in e-service modules, external website have been deployed to implement the EoDB parameters over the course of time.

3.9 INTERSTATE VERIFICATION CELL (HQ)

The Interstate verify

ation 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 Bureau of Investigations, IIU, Revisional Board & GST Commissionerate.

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 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.

3.10 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 engages the lawyers and monitors 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 liaises with the Finance Department, State Vigilance and other statutory authorities in these service matters & 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 by passing information with state witness and performing liaison with G.P/P.P and other authorities through regular dispatch and receipt of case related documents as needed.

It has to 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.

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.

Table V: Status of Court Cases

STATUS OF HON'BLE HIGH COURT CASES as on 31.03.2021:

Opening Balance	1231
New Cases	151
Total Disposed	54
In favor Revenue	54
Pending/Closing balance	1328
Percentage of cases disposed in favor of the revenue	100%

STATUS OF CASES BEFORE THE HON'BLE SUPREME COURT OF INDIA AND CENTRAL SALES TAX APPELLATE AUTHORITY THE WEST BENGAL TAXATION TRIBUNAL as on 31.03.2021:

STATUS	WBTT	SUPREME COURT	CSTAA	WBAT
Opening Balance	11401	43	12	13
New Cases	1389	2	NIL	05
Disposed	320	1	NIL	02
Pending/Closing balance	12470	44	12	16

FAST TRACK REVISIONAL AUTHORITY

For quick disposal of revision cases pending before the West Bengal Sales Tax Appellate & Revisional Board, a scheme of Fast Track Revision was adopted in the year of 2010 vide Notification no 445-L dt 03/03/2010 which started to function from 01/07/2010. Subsequently, a statutory authority designated as Fast Track Revisional Authority, within the West Bengal Value Added Tax Act, 2003 was established by introducing Sec 87A in the act w.e.f. 01/04/2015. In terms of the provisions laid down in Sec 87A of the WB VAT Act, 2003 three Fast Track Revisional Authorities have been established so far, the most recent started functioning w.e.f. 01/01/2021.

The details of the progress of FTRA are represented below in tabular form:

Sequence	Commenced from	Wound up on	Govt. Notification No.	No. of cases Disposed
First	01/07/2010	31/03/2013	1006-FT dt. 30/06/2010	3592
Second	08/02/2016	16/07/2017	67 & 68 dt 18/01/2016	3579
Third	01/12/2018	20/11/2020	1606 & 1607 dt.15/11/2018	6294
Current	01/01/2021		808 & 809 –FT dt 06/10/2020	Total No of 678 cases stand transferred and the Authority is still continuing.

The West Bengal Commercial Taxes Appellate & 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.

Table U: Distribution of personnel and present strength in the Board at Kolkata

As on 31.03.2021

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	0
05.	Registrar	1	1
06.	Deputy Registrar	1	1
07.	Head Clerk	2	2
08.	Stenographer	6	2
09.	Group 'C' Staff	29	3
10.	Group 'D' Staff	16	1
Siliguri Branch			
01.	Judicial Member	1	0
02.	Administrative Member	1	1
03.	Dy. Registrar/D.D.O.	1	1
04.	Stenographer	2	0
05.	Group 'C' Staff	4	0
06.	Group 'D' Staff	3	0
Total:		75	18

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 2020-21 as on 31.03.2021.

A.	i)	Opening Balance as on 01.04.2020	4341
	ii)	Revision Cases filed during the year 2020-21(Hard copy received)	(+)428
		Sub Total	4769
	iii)	Revision Cases disposed during the year 2020-21	(-) 270*
		Sub Total	4,499
	v)	S.O.D/Form-4 received	(-)172
		Cases pending at the end of 2020-21(A)	4,327
B.	i)	Agri Income Tax Opening Balance as on 01.04.2020	03
	ii)	Cases filed during the year 2020-21	NIL
	iii)	Cases disposed during the year 2020-21	NIL
		Cases pending at the end of 2020-21 (B)	03
		Total number of Cases pending at the end of 2020-21 (A + B)	4,330

Status of cases at the National Company Law Tribunal

With the enactment of the Insolvency & Bankruptcy Code 2016, and setting up of National Company Law Tribunal, one more way has opened up before the Government to recover long standing dues.

The Government can now as an Operational Creditor make an application before the NCLT for initiation of Corporate Insolvency Resolution Process against the corporate debtors in deserving cases.

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.

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.

Law Section undertakes the work of collecting and collecting data regarding cases filed with NCLT for corporate resolution process.

This Section extends assistance to concerned assessing officers to lodge claim in accordance with law and laid down procedures and follows up the resolution/ liquidation process up to its logical end.

Law Section also monitors orders passed by different regional Benches of NCLT and prepares documents in matters where it is thought to move NCLAT for safeguard of revenue.

During 2020-21, this Directorate filed 41 Number of claims amounting to Rs.13, 41, 92, 96,628.89 before the concerned Resolution Professionals.

3.11 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:

Routine works:

- (1) Preparation and publication of Advertisements to be published in Newspapers;
- (2) Preparation and publication of Departmental Circulars and other Circulars issued by the Commissioner of Commercial taxes, W.B. guiding the officers of the Directorate on certain important issues;

- (3) Publication of orders made by the Commissioner of Commercial Taxes, W.B. in relation to applications made before her u/s 102 of the W.B.V.A.T. Act, 2003;
- (4) Communication with the Union Government and other State Governments on present and prospective issues of Taxation;
- (5) Communication and interaction with Principal Chief Commissioner/Chief Commissioner of Central Tax, Kolkata Zone in relation to various GST matters and notifications;
- (6) Giving written/telephonic/e-mail replies to queries made by Governments, various institutions, Tax payers, Dealers, Tax Practitioners, Trade Bodies and other persons;
- (7) Processing of pre-budget proposals received from Chambers of Commerce, Trade Bodies, Industries and individuals on the taxation matters dealt in by the Directorate;
- (8) Attending seminars, symposiums and events organised by Trade bodies, other Govt. Departments and other associations;
- (9) Organising outreach programs on GST laws and GST Network to disseminate GST laws to members of Chambers of Commerce & Trade bodies, Tax Advocates, practitioners and dealers;
- (10) Assisting Commissioner in the matter of miscellaneous petitions submitted under various Acts.

Special works:

(1) **Appellate Advance Ruling:**

PRO assists Appellate Authority for Advance Ruling as constituted u/s 99 of GST Act, 2017. This comprises of scrutinizing appeal petitions, fixing hearing dates, briefing the bench members, assist members during hearing and assist in any other form as sought.

(2) **Nodal Officer for State Screening Committee on Anti-profiteering:**

PRO acts as Nodal officer for West Bengal Screening Committee. Job comprises of scrutinizing and investigating complaints, preparing reports, placing reports before State Screening Committee, maintaining liaison with National Anti-profiteering Authority, maintaining all records pertaining to State anti-profiteering cases.

(3) **Nodal Officer for grievance redressal:**

Disposal of complaints through letters and mails. Further acts as nodal officer at sub-office level (for the Directorate of Commercial Taxes) with CMO grievance redressal portal.

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

Trade Circulars & Orders issued in 2020-21:

Table W: GST (Trade Circulars)

Trade Circular	Date	Subject
03/2020	21.04.2020	To issue clarification in respect of appeal in regard to non-constitution of Appellate Tribunal.
04/2020	21.04.2020	Seeks to clarify issues in respect of apportionment of input tax credit (ITC) in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules
05/2020	21.04.2020	Seeks to clarify issues in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016
06/2020	21.04.2020	Circular on Clarification on refund related issues
07/2020	06.07.2020	Clarification on Refund Related Issues.
08/2020	06.07.2020	Clarification in respect of levy of GST on Director's Remuneration.
09/2020	13.10.2020	Clarification of issues relating to application of sub-rule (4) of rule 36 of the CGST Rules, 2017, cumulatively for the months of February, 2020 to August, 2020.
10/2020	09.12.2020	Provisions relating to Quarterly Return Monthly Payment Scheme (QRMP).
01/2021	12.02.2021	Standard Operating Procedure (SOP) for implementation of the provision of suspension of registrations under sub-rule (2A) of rule 21A of CGST/WBGST Rules, 2017.
02/2021	25.02.2021	Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification No. 443-F.T. dated 03.04.2020 [14/2020- Central Tax dated 21st March, 2020] .

Table X: GST (Orders)

Order No.	Date	Subject
01/WBGST/PRO/2020	10/02/2020	Authorization under rule 86A of the WBGST Rules, 2017
03/WBGST/PRO/2020	10/02/2020	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

04/WBGST/PRO/2020	28/08/2020	Seeks to authorise Officers to act as "Appellate Authority" as referred to in section 107 of the West Bengal Goods and Services Tax Act, 2017
05/WBGST/PRO/2020	02/09/2020	Seeks to authorise Officers to act as "Revisional Authority"
06/WBGST/PRO/2020	09/11/2020	Amendment to Order of Delegation of power by the Commissioner

Compliance to Budget Proposals of 2020-21:

1. Commercial Taxes other than Electricity Duty and Agricultural Income Tax:

Hon'ble Minister-in-charge, Finance Department, Govt. of West Bengal in his budget Speech for 2020-21 has proposed a new and more attractive Settlement scheme for all VAT, Sales Tax, CST etc. and Entry Tax cases which are lying pending up to 31st January, 2020 including Certificate cases/Tax Recovery Cases of the Commercial Taxes.

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

Sl. No.	Description	Notification/Circular No. & date
1.	The West Bengal Sales Tax (Settlement of Dispute) Act, 1999, and the Rules made thereunder have been amended to settle disputes in respect of all VAT, Sales Tax, CST etc. and Entry Tax cases including Certificate cases or Tax Recovery Cases of the Commercial Taxes which were lying pending upto 31st January, 2020. The dealers were initially allowed apply for settlement under the new settlement scheme from 02.03.2020 to 31.03.2020. But due to situations caused by Covid-19, the time limit for application under the scheme has been extended from time to time till 31.03.2021.	(i) 231-L. – 02.03.2020 (ii) 330-F.T.– 02.03.2020 (iii) 331-F.T.– 02.03.2020 (iv) 436-F.T.– 23.03.2020 (v) 554-F.T.– 24.06.2020 (vi) 784-F.T.– 29.09.2020 (vii) T.C. No. 02/2020– 03.03.2020

2. Electricity Duty:

There was no proposal in the Budget regarding Electricity Duty.

3. Agricultural Income Tax:

Hon'ble Minister-in-charge, Finance Department, Govt. of West Bengal in his budget Speech for 2020-21 has proposed to waive the Agricultural Income Tax to the Tea Gardens for the next two financial years 2020-21 and 2021-22.

To give effect to that proposal the following Govt. Notifications were issued for amendment of Act:

Sl. No.	Description	Notification/Circular No. & date
1.	The Bengal Agricultural Income-tax Act, 1944 has been amended to waive the Agricultural Income Tax to the Tea Gardens for the next two financial years 2020-21 and 2021-22. The amendment has been made with effect from 01.04.2020.	(i) 231-L. – 02.03.2020 (ii) 330-F.T.– 02.03.2020

3.12 Profession Tax Wing

The Profession Tax wing of the Directorate of Commercial Taxes administers the West Bengal State Tax on Profession, Trades, Callings and Employments Act, 1979. Under the e-governance initiative for the Commercial Taxes, the Professional Taxes wing has gone completely on-line 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 official portal- www.wbprofessiontax.gov.in, through various dedicated software applications present therein. The website has crossed an overwhelming 1 crore visits by now. The well designed software applications have successfully reduced the cost and time for the stake-holders. The systems have ensured correctness in data insertion and data management by way of adopting online verification of user data, auto population of relevant data and seamless payment of tax through the PT e-Payment module by using the unique identification number of the taxpayer. Payment records are auto-populated in the return module replacing manual insertion of payment details, hence ensuring accuracy and increasing compliance.

Regular monitoring of the feedback relevant to these e-services is instrumental to its modification and development that have made these e-services truly user-friendly and iconic in its genre. 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 citizen is required for getting Enrolment/Registration or obtaining Profession Tax Payment Certificates. The same is true for amendment & cancellation of the existing enrolment and/or registration certificates. All these can be done from anywhere- "24X7". The Profession Tax wing of the Directorate of Commercial Taxes has achieved 100% compliance of BRAP (Business Reform Action Plan), under the EODB (Ease of Doing Business) 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 and cost reduction for the Directorate. Fast and systematic reports on 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 taxpayers 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. The paperless Profession Tax administration is a prime example of the ongoing 'Go Green' campaign.

As the nodal unit, the Profession Tax Headquarters is responsible for the coordination among intra and inter departmental offices. It looks after the eservices and public-grievance issues, legal & court matters, public relations, intra-departmental communications, database collection besides its role in following up (selectively) defaulters through electronic and manual means. Further, the tax payment by the Central Government offices is exclusively monitored by this unit. The citizen-friendly helpdesk cum public relation cell at the Profession Tax

Headquarters (at the 6th Floor, 3rd Building, 14, Beliaghata Road, Kolkata 700015, provides all sorts of assistance and information to the tax payers in particular and the citizen in general.

Comparative performance of Profession Tax over the last three years:

Sl No.	Year	Number of Enrollment	Number of Registration	Govt. Offices Enrolled
1.	2018-19	1121953	66417	1761
2.	2019-20	1248739	71322	1922
3.	2020-21	1351240	75352	1959

Year	Returns Filed
2018-19	60765
2019-20	53719
2020-21	32379

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

The STDS Cell under the Office of the Commissioner, Commercial Taxes, West Bengal is entrusted with the functions of legacy works regarding provisions of Section 40 and 40A of the WBVAT Act, 2003 and also attends the queries made by various stakeholders regarding provisions of TDS under Section 51 of the WBGST/CGST Act, 2017. This is to mention that the said provisions of Tax Deduction at Source (TDS) came into force w.e.f. 01.10.2018, after GST laws came into force from 01.07.2017.

TASKS & IMPLEMENTATIONS:

- I. Processing of the applications filed by the Contractees (Deductors) to revise the scrolls in Form 19A for STDS/TCs under the WBVAT Act, 2003 and the Rules made thereunder, once submitted by them with errors and now required to rectify the mistakes, even after expiry of the scheduled 40 days' time limit:
 - Scrutinising the bills submitted by the DDOs for revision of F-19A beyond the stipulated dates, checking already uploaded scrolls in Form 19A, generated Form 18A, copy of challans etc. wrt CTD database, GRIPS Portal, IFMS database etc.
 - Determination of tax deducted in short, interest and late fees, if any, payable by the contractee.
 - Giving online grants to Contractees for particular month(s) for uploading Revised Form 19A even after expiry of the scheduled 40 days' time limit, on approval from the Commissioner, Commercial Taxes, West Bengal.
 - Realization of late fees as applicable for delayed submission of Form-19As and interest for delayed payment of the deducted amounts.
 - 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 2020-21 under W.B VAT Act, 2003 is **Rs.80.26lakhs.**
- II. Providing guidance and assistance to Deductors with respect to TDS under the WBGST/CGST Act, 2017 and the rules made there-under:
 - Regarding registration under the over telephone, through e-mails and also by meeting the stakeholders over the desk.
 - Guiding the deductors about the process of creating Challans under GST Acts, making payment and filing return in Form GSTR-7.

TAX DEDUCTED AT SOURCE (TDS) UNDER THE GST ACTS:

Total amount of Tax Deducted at Source (TDS) under SGST, CGST and IGST from 01.04.2020 to 31.03.2021 is **Rs. 1274.06 crore.**

BREAK UP OF TOTAL TAX DEDUCTED AT SOURCE (TDS) UNDER GST ACT, 2017 FROM 01.04.2020 TO 31.03.2021:

Particulars	Amount (Rs. in crore)
TDS under SGST	516.50
TDS under CGST	522.12
TDS under IGST	229.85
TDS under Cess	5.59
Total	1274.06

COMPARATIVE ANALYSIS OF YEAR-WISE TOTAL AMOUNT OF TDS under GST Acts, 2017:

Year	Amount (in crores)
2019-20 (from 01.04.2019 to 31.03.2020)	1481.81
2020-21 (from 01.04.2020 to 31.03.2021)	1274.06

COMPARATIVE ANALYSIS OF YEAR-WISE REGISTRATIONS OF TDS DEDUCTORS under the GST Acts, 2017 [**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*].:

Year	No. of deductors newly registered [during the FY]	Total no. of deductors registered [till the end of the FY]
2019-20	1021	10688 [till 31.03.2020]
2020-21	300	10988 [till 31.03.2021]

3.14 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 4 (Four) 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.

Other districts of the State are covered by 7(Seven) other TRO officers of the directorate in different locations across the state. These offices are viz Midnapore, Howrah & Hooghly, Purba Bardhaman & Paschim Bardhaman, Raiganj, Jalpaiguri, Siliguri and Baharamapur.

On receipt of certificate cases from the Requiring Officers of the concerned 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.

E-governance was introduced in the financial year 2014-15. As a result of which the entire records of the recovery proceedings under the VAT Act 2003 was brought into the Tax Recovery Module developed by the NIC. The module played and is playing a crucial role in the recovery process administration.

Data generated manually before the module was introduced, were digitized too. The module is the back bone of the system now.

Performance of the Certificate Organisation during the year 2020-21

1. TRO SALT LAKE OFFICE:

PENDING AT THE BEGINING OF THE PERIOD UNDER THE WBVAT ACT 2003	FILES ALLOTTED DURING THE PERIOD UNDER THE WBVAT ACT 2003	TOTAL ALLOTTED UNDER THE WBVAT ACT 2003	FINAL ORDER PASSED UNDER WBVAT ACT 2003	PENDING CASES UNDER WBVAT ACT 2003 AT THE END OF THE PERIOD	ACTION TAKEN DURING THE PERIOD UNDER WBVAT ACT 2003		AMOUNT REALISED IN THE PERIOD INCLUDING AMOUNT REALIZED UNDER SOD ACT , WBST 1941, WBST 1994, AMT & WBVAT ACT 2003 (Rs.)
					NUMBER OF CASES	NUMBER OF ACTION	
9838	22	9860	54	9806	925	1349	8518151

2. Details of status of cases under the Amusement Act dealt by the Tax Recovery Wing, SaltLake for the F.Y.2020-2021:

TOTAL NO OF CASES received during 2020-2021	TOTAL AMOUNT INVOLVED IN THE F.Y. 2020-21	TOTAL NO OF CASES DROPPED (during 2020-21)	TOTAL REALIZATION AMOUNT FROM THE CASES WHICH ARE received DURING 2020-21	Total realization in AMT cases during 2020-21
NIL	NIL	18	NIL	876673

3. Performance of the Other TRO offices during the year 2020-21

PENDING AT THE BEGINING OF THE PERIOD UNDER THE WBVAT ACT 2003	FILES ALLOTE D DURIN G THE PERIOD UNDER THE WBVAT ACT 2003	TOT AL ALL OTT ED UN DER THE WB VAT ACT 200 3	FINAL ORDER PASSED UNDER WBVAT ACT 2003	PEND ING CASE S UNDE R WBV AT ACT 2003 AT THE END OF THE PERI OD	ACTION TAKEN DURING THE PERIOD UNDER WBVAT ACT 2003		AMOUNT REALISED IN THE PERIOD INCLUDING AMOUNT REALIZED UNDER SOD ACT , WBST 1941, WBST 1994, AMT & WBVAT ACT 2003
					NUM BER OF CASE S	NUMB ER OF ACTIO N	
4089	33	412 2	451	3671	1104	1388	10744600

Appendix

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	http://wbcomtax.nic.in/Ptax-Schedule-New_(w.e.f._1-4-2014).pdf

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.)

CONTACT NUMBER & ADDRESS OF OFFICES OF THE DIRECTORATE

(a) Sales Tax Circle and Charge offices

Sl.No.	Circle (Code) [VoIP No.]		Charges	Code	Head Quarters	Phone No./VoIP No.
1	Large Taxpayer Unit (01)		Large Taxpayer Unit	20	14,Beliaghata Road, Kolkata – 700 015	7122-1036 7122-1214
2	Burrabazar(2) [7122-1219]	1	Chinabazar Rajakatra Strand Road	24 27 28	do	7122-1249
		2	Monoharkatra N S Road	25 26	do	7122-1242
3	Kolkata(South)(04) [7122-1265]	3	Ballygunge	39	do	7122-1279
		4	Beliaghata	40	do	7122-1528
		5	Bhabanipur	41	do	7122-1305
		6	New Market Taltala	42 44	do	7122-1337
		7	Park Street	43	do	7122-1325
4	Chowringhee(05) [7122-1188]	8	Esplanade Fairly Place	45 46	do	7122-1356
		9	Lalbazar Radhabazar	47 50	do	7122-1371
		10	Lyons Range N.D.Sarani	48 49	do	7122-1018
5	Dharmatalla(06) [7122-1402]	11	Amratala Armenian Street	51 52	do	7122-1413 7122-1406
		12	Bowbazar	53	do	7122-1419
		13	Chandney Chawk Princep Street	54 58	do	7122-1427
		14	College Street Sealdah	55 59	do	7122-1467
		15	Colootola Ezra Street	56 57	do	7122-1449
6	Kolkata North(03) [7122-1606]	16	Beadon Street Manicktola	29 35	Jalasampad Bhavan, Block-DF,Sector- I, Salt Lake,	7122-1586

Sl.No.	Circle (Code) [VoIP No.]		Charges	Code	Head Quarters	Phone No./VoIP No.
			Shyambazar	37	Kolkata-700 091	
		17	Burtola Postabazar	31 36	do	7122-1638
		18	Jorabagan Jorasanko	33 34	do	7122-1621
7	24 Parganas(08) [7122-1557]	19	Barasat	65	48,Jessore Road,Barasat, Kolkata-700124	7122-1842
		20	Barrackpore	66	2/3 floor,J.L.No.- 26,Village- Mahishpota,P.O.- Natagarh,P.S.- Ghola,24 Pgs(N), Pin-700113	7122-1844
		21	Belgachhia Cossipore Ultadanga	30 32 38	Jalasampad Bhavan, Block-DF,Sector-I,Salt Lake,Kolkata-700 091	7122-1647
		22	Salt Lake	67	do	7122-1592
		23	Alipur	60	620,Diamond Harbour Road,Behala Industrial Complex, Kolkata-700 034	7122-1739
8	Behala(07) [7122-1732]	24	Baruipur	61	Baruipur Kachcharibazar, 24 Pgs.(S), Kolkata-700 144	7122-1840
		25	Behala	62	620,Diamond Harbour Road,Behala Industrial Complex, Kolkata-700 034	7122-1747
		26	Budge Budge	63	do	7122-1757
		27	Diamond Harbour	64	New Town, Diamond Harbour,24 Pgs(S),Pin- 743331	7122-2000
9	Howrah(09) [7122-1879]	28	Howrah Kadamtala	68 69	7/1,Mackenzie Lane,Howrah-711101	7122-1868
		29	Shibpur	70	do	7122-1873
10	Bally(10) [7122-1850]	30	Bally Salkia	71 72	7/1,Mackenzie Lane,Howrah-711101	7122-1886

Sl.No.	Circle (Code) [VoIP No.]		Charges	Code	Head Quarters	Phone No./VoIP No.
		31	Srirampore	73	Srirampore,Court Compound, Hooghly-712201	7122-1846
11	Medinipur(15) [7122-2026]	32	Medinipur	84	Medinipur,Head P.O. Road,Rajabazar, Pin-721101	7122-2027
		33	Tamluk	85	New Administrative Complex,Block-C,1 st Floor,Nim Touri,Tamluk,Purba Medinipur,Pin-721648	7122-2029
12	Asansol(11) [7122-2124]	34	Asansol	74	Bijoy Pal Sarani(Court Road),Asansol,Paschi m Bardhaman,Pin- 713304	7122-2002
		35	Purulia	75	At & PO-Dulmi Nadiha,Purulia, Pin-723102	7122-2004
13	Durgapur(13) [7122-2015]	36	Bankura	78	Ailakandi,P.O.- Kenduadihi,Dist.- Bankura,Pin-722102	7122-2010
		37	Bardhaman	79	Parbati Bhavan,Kalna Road,Bardhaman- 713101	7122-2012
		38	Durgapur	80	Commercial Tax Building,Red Cross Road,City Center,Durgapur, Pin -713216	7122-2016
		39	Suri	81	R.N.Tagore Road,Station More,Suri,Birbhum, Pin-731101	7122-2019
14	Baharampur(12) [7122-2005]	40	Baharampur	76	14,Bimal Sinha Road, Netaji Market, 1 st Floor,Baharampur, Murshidabad,Pin- 742101	7122-2006
		41	Krishnanagar	77	J.N.Roy Bahadur Road,Roypara, Krishnanagar,Nadia, Pin-741101	7122-2008
15	Siliguri(17)	42	Siliguri	89	Paribahan Nagar,P.O.-	7122-2039

Sl.No.	Circle (Code) [VoIP No.]		Charges	Code	Head Quarters	Phone No./VoIP No.
	[7122-2037]				Matigara,Dist.- Darjeeling,Pin-734010	
		43	Darjeeling	90	Ajit Mansion,Chowrasta, Mal.,Darjeeling- 734101	7122-2041
16	Raiganj(16) [7122-2034]	44	Balurghat	86	Old Sub-jail Market Complex,Balurghat, Dist.-Dakshin Dinajpur, Pin-733101	7122-2031
		45	Maldah	87	Kudiram Shaw Complex,2 nd Floor, Rabindra Avenue, Dist.-Maldah, Pin-732101	7122-2240
		46	Raiganj	88	Raiganj Super Market,4 th Block,1 st Floor,Raiganj,Dist.- Uttar Dinajpur,Pin- 733134	7122-2035
17	Jalpaiguri(14) [7122-2022]	47	Cooch Behar	82	M.J.N. Road,Cooch behar, Near Sagar Dighi,Pin-736101	7122-2021
		48	Jalpaiguri	83	Treasury Building,3 rd Floor,Jalpaiguri- 735221	7122-2023

(b) Bureau of Investigation –North Bengal and South Bengal(with Zones)

Sl.No	Name of the Office	Office Address	District	Phone No.(VoIP)
1	Bureau of Investigation (South Bengal), Head Quarters, Kolkata	14,Beliaghata Road, Kolkata-700 015	Kolkata	VoIP No.-7122-1830
2	Bureau of Investigation (South Bengal), Barrackpore Zone	65,Barrack Road,Barrackpore, Kolkata-700120	24 Parganas(N)	033-25940980(Fax)/ VoIP No.7122-1963 to 7122-1967
3	Bureau of Investigation (South Bengal), Durgapur Zone	NH-2,Khairasole, Durgapur-713212	Bardhaman	033-2547380(Fax)/ VoIP No.7122-2063 to 7122-2066
4	Bureau of Investigation (South Bengal), Howrah Zone	7/1,Mackenzie Lane, Howrah-711101	Howrah	033-26503979(Fax)/ VoIP No.7122-1776, 7122-1779

5	Bureau of Investigation (South Bengal), Kharagpur Zone	Rupnarayanpur(onNH-6), P.O.-Jakpur, Pin-721301	Medinipur West	03222-291567,228100(Fax)/ VoIP No.7122-2067 to 7122-2070
6	Bureau of Investigation (South Bengal), Purulia Zone	Bhatbandh More, Purulia-723101	Purulia	03252-222763(Fax)/ VoIP No.7122-2080 to 7122-2083
7	Bureau of Investigation (South Bengal), Rampurhat Zone	Nishindapur,Rampurhat, Birbhum, Pin-731224	Birbhum	03461-255236(Fax)/ VoIP No.7122-2095 to 7122-2098
8	Bureau of Investigation (North Bengal), Head Quarters, Siliguri	Banijyakar Bhavan, Paribahan Nagar, P.O.-Matigara, Pin-734010	Darjeeling	0353-2432792(Fax)/ VoIP No. 7122-2099 to 7122-2103 7122-2108 to 7122-2112 7122-2249 to 7122-2266
9	Bureau of Investigation (North Bengal), Alipurduar Zone	Buxa Feeder Road,Opposite to Alipurduar Fire Station, P.O.-Alipurduar Court, Pin-736122	Jalpaiguri	03564-255592(Fax)/ VoIP No.7122-2042 to 7122-2045
10	Bureau of Investigation (North Bengal), Raiganj Zone	Sudarshanpur(near Siliguri More),Raiganj,Pin-733134	Uttar Dinajpur	03523-253075(Fax)/ VoIP No.7122-2088 to 7122-2091

Email Addresses of key Officials of the Directorate

No.	Designation	E-mail address
1	Commissioner, Commercial Taxes	cct.ctax@wbcomtax.gov.in
2	Special Commissioner1,Commercial Taxes	splcct1.ctd-wb@wbcomtax.gov.in
3	Additional Commissioner, PRO	pro.ctax@wbcomtax.gov.in
4	Additional Commissioner, ISD	addlisd.ctax@wbcomtax.gov.in
5	Special Officer, Bureau of Investigation	so-bi.ctd-wb@wbcomtax.gov.in
6	Additional Commissioner, Law Section	addl-law.ctd-wb@wbcomtax.gov.in
7	Additional Commissioner, Central Audit Unit	addl-cau.ctd-wb@wbcomtax.gov.in
8	Additional Commissioner, Corporate Division	addl-cd.ctd-wb@wbcomtax.gov.in
9	Additional Commissioner, Verification Cell	addl-vc.ctd-wb@wbcomtax.gov.in
10	Additional Commissioner, Collection Cell	addl-cc.ctd-wb@wbcomtax.gov.in
11	Additional Commissioner, Refund Cell	addl-refund.ctd-wb@wbcomtax.gov.in
12	Additional Commissioner, Special Cell	addl-sc.ctd-wb@wbcomtax.gov.in
13	Additional Commissioner, Profession Tax	addl-pt.ctd-wb@wbcomtax.gov.in

14	Additional Commissioner, Fund & Budget	addl-fb.ctd-wb@wbcomtax.gov.in
15	Additional Commissioner, Accommodation Cell	addl-ac.ctd-wb@wbcomtax.gov.in
16	Additional Commissioner, Building & Infrastructure	addl-infra.ctd-wb@wbcomtax.gov.in
17	Additional Commissioner, Enforcement Wing	addl-ew.ctd-wb@wbcomtax.gov.in
18	Additional Commissioner, Internal Audit Wing	addl-iaw.ctd-wb@wbcomtax.gov.in
19	Additional Commissioner, Dharmatalla Circle	addl.dhcircle.ctd-wb@nic.in
20	Additional Commissioner, Burrabazar Circle	addl-bucircle.ctd-wb@wbcomtax.gov.in
21	Additional Commissioner, Chowringhee Circle	addl-chcircle.ctd-wb@wbcomtax.gov.in
22	Additional Commissioner, Kolkata (South) Circle	addl-kscircle.ctd-wb@wbcomtax.gov.in
23	Additional Commissioner, Kolkata (North) Circle	addl-kncircle.ctd-wb@wbcomtax.gov.in
24	Additional Commissioner, 24-Parganas Circle	addl-24circle.ctd-wb@wbcomtax.gov.in
25	Additional Commissioner, Behala Circle	addl-blcircle.ctd-wb@wbcomtax.gov.in
26	Additional Commissioner, Howrah Circle	addl-hwcircle.ctd-wb@wbcomtax.gov.in
27	Additional Commissioner, Bally Circle	addl-bycircle.ctd-wb@wbcomtax.gov.in
28	Additional Commissioner, Siliguri Circle	addl-sg@wbcomtax.gov.in
29	Additional Commissioner, Jalpaiguri Circle	addl-jp@wbcomtax.gov.in
30	Additional Commissioner, Raiganj Circle	addl-rg@wbcomtax.gov.in
31	Additional Commissioner, Durgapur Circle	addl-dp@wbcomtax.gov.in
32	Additional Commissioner, Asansol Circle	addl-as@wbcomtax.gov.in

33	Additional Commissioner, Baharampur Circle	addl-br@wbcomtax.gov.in
34	Additional Commissioner, Medinipur Circle	addl-mn@wbcomtax.gov.in
35	Additional Commissioner, Taxation Tribunal	wbttsr_ctax@wbcomtax.gov.in
36	Senior Joint Commissioner, Dharmatalla Circle, Admin	sjc-dhadm.ctd-wb@wbcomtax.gov.in
37	Senior Joint Commissioner, Dharmatalla Circle, Appeal	sjc-dhappeal.ctd-wb@wbcomtax.gov.in
38	Senior Joint Commissioner, Burrabazar Circle, Admin	sjc-buadm.ctd-wb@wbcomtax.gov.in
39	Senior Joint Commissioner, Burrabazar Circle, Appeal	sjc-buappeal.ctd-wb@wbcomtax.gov.in
40	Senior Joint Commissioner, Chowringhee Circle, Admin	sjc-chadm.ctd-wb@wbcomtax.gov.in
41	Senior Joint Commissioner, Chowringhee Circle, Appeal	sjc-chappeal.ctd-wb@wbcomtax.gov.in
42	Senior Joint Commissioner, Kolkata South Circle, Admin	sjc-ksadm.ctd-wb@wbcomtax.gov.in
43	Senior Joint Commissioner, Kolkata South Circle, Appeal	sjc-ksappeal.ctd-wb@wbcomtax.gov.in
44	Senior Joint Commissioner, Kolkata North Circle, Admin	sjc-knadm.ctd-wb@wbcomtax.gov.in
45	Senior Joint Commissioner, Kolkata North Circle, Appeal	sjc-knappeal.ctd-wb@wbcomtax.gov.in
46	Senior Joint Commissioner, 24-Pargana Circle, Admin	sjc-24adm.ctd-wb@wbcomtax.gov.in
47	Senior Joint Commissioner, 24-Pargana Circle, Appeal	sjc-24appeal.ctd-wb@wbcomtax.gov.in
48	Senior Joint Commissioner, Behala Circle, Admin	sjc-bladm.ctd-wb@wbcomtax.gov.in

49	Senior Joint Commissioner, Behala Circle, Appeal	sjc-blappeal.ctd-wb@wbcomtax.gov.in
50	Senior Joint Commissioner, Howrah Circle ,Admin	sjc-hwadm.ctd-wb@wbcomtax.gov.in
51	Senior Joint Commissioner, Howrah Circle, Appeal	sjc-hwappeal.ctd-wb@wbcomtax.gov.in
52	Senior Joint Commissioner, Bally Circle, Admin	sjc-byadm.ctd-wb@wbcomtax.gov.in
53	Senior Joint Commissioner, Bally Circle, Appeal	sjc-byappeal.ctd-wb@wbcomtax.gov.in
54	Senior Joint Commissioner, Baharampur Circle, Admin	sjc-bradm@wbcomtax.gov.in
55	Senior Joint Commissioner, Baharampur Circle ,Appeal	sjc-brappl@wbcomtax.gov.in
56	Senior Joint Commissioner, Jalpaiguri Circle, Admin	sjc-jpadm@wbcomtax.gov.in
57	Senior Joint Commissioner ,Jalpaiguri Circle ,Appeal	sjc-jpappl@wbcomtax.gov.in
58	Senior Joint Commissioner, Raiganj Circle, Admin	sjc-rgadm@wbcomtax.gov.in
59	Senior Joint Commissioner, Raiganj Circle ,Appeal	sjc-rgappl@wbcomtax.gov.in
60	Senior Joint Commissioner, Asansol Circle, Admin	sjc-asadm@wbcomtax.gov.in
61	Senior Joint Commissioner, Asansol Circle, Appeal	sjc-asappl@wbcomtax.gov.in
62	Senior Joint Commissioner, Durgapur Circle, Admin	sjc-dpadm@wbcomtax.gov.in
63	Senior Joint Commissioner, Durgapur Circle, Appeal	sjc-appl@wbcomtax.gov.in
64	Senior Joint Commissioner, Siliguri Circle, Admin	sjc-sgadm@wbcomtax.gov.in
65	Senior Joint Commissioner, Siliguri Circle, Appeal	sjc-sgappl@wbcomtax.gov.in
66	Senior Joint Commissioner, Medinipur Circle, Admin	sjc-mnadm@wbcomtax.gov.in
67	Senior Joint Commissioner, Medinipur Circle, Appeal	sjc-mnappl@wbcomtax.gov.in
68	Senior Joint Commissioner, Head Quarter	sjc-hq.ctd-wb@wbcomtax.gov.in
69	Senior Joint Commissioner, Central Section(Preventive)	sjc-csprv.ctd-wb@wbcomtax.gov.in
70	Senior Joint Commissioner, Central Section(Investigation)	sjc-csinv.ctd-wb@wbcomtax.gov.in
71	Senior Joint Commissioner, ISD	sjc-isd.ctd-wb@wbcomtax.gov.in
72	Senior Joint Commissioner, Central Audit Unit	sjc-cau.ctd-wb@wbcomtax.gov.in
73	Senior Joint Commissioner, Central Registration Unit	sjc-cru.ctd-wb@wbcomtax.gov.in
74	Senior Joint Commissioner, ITC Cell	sjc-itc.ctd-wb@wbcomtax.gov.in
75	Senior Joint Commissioner, Law Section	sjc-law.ctd-wb@wbcomtax.gov.in
76	Senior Joint Commissioner, Bureau of Investigation	sjc-bi.ctd-wb@wbcomtax.gov.in
77	Senior Joint Commissioner, Refund Cell	sjc-refund@wbcomtax.gov.in
78	Special Commissioner, Bureau of Investigation(South	nodal.enf@wbcomtax.gov.in
79	Senior Joint Commissioner, Bureau of Investigation(South	srjcbkpzwbcomtax@gmail.com
80	Senior Joint Commissioner, Bureau of Investigation(South	sjcctdprange2013@gmail.com
81	Senior Joint Commissioner, Bureau of Investigation(South	sjc-howrange.ctd-wb@wbcomtax.gov.in
82	Senior Joint Commissioner ,Bureau of Investigation(South	kgprmail@gmail.com
83	Senior Joint Commissioner, Bureau of Investigation(South	sjc-prrange@wbcomtax.gov.in
84	Senior Joint Commissioner, Bureau of Investigation(South	sjc-rphrange@wb.gov.in
85	Special Commissioner, Bureau of Investigation (North	splcct.sg@wbcomtax.gov.in
86	Senior Joint Commissioner, Bureau of Investigation (North	sjc-apdrange@wbcomtax.gov.in
87	Senior Joint Commissioner, Bureau of Investigation (North	sjc-rgrange@wbcomtax.gov.in
88	STDS Cell	stds.comtax@wbcomtax.gov.in

89	Helpdesk	cthelpdesk-wb@wbcomtax.gov.in
90	P.A. to Commissioner, Commercial Taxes, WB	pa-cct.ctd-wb@wbcomtax.gov.in
91	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>