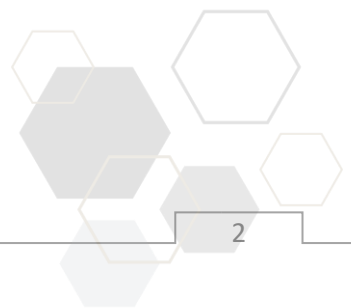


# ANNUAL ADMINISTRATIVE REPORT

Directorate of Commercial Taxes  
Government of West Bengal

**2024  
2025**



## MESSAGE FROM THE HON'BLE COMMISSIONER, COMMERCIAL TAXES

I am pleased to present the Annual Administrative Report of the Directorate of Commercial Tax Department for the financial year 2024–25. This comprehensive document encapsulates the collective efforts and achievements of our Directorate, reflecting our commitment to efficient tax administration and revenue mobilization in the state of West Bengal.

Commercial Tax Directorate, a pivotal arm of the state's revenue machinery, has consistently demonstrated its significance in revenue mobilization in achieving the goals of public finance policy. In the fiscal year 2024–25, our Directorate has not only met but exceeded its objectives, ensuring robust revenue collection while facilitating a taxpayer-friendly environment.

Key highlights of this year include the successful implementation of e-governance initiatives in GST data analysis using tableau software, revamping the IT systems for profession tax administration, focused anti evasion measures, special drive to weed out fraudulent tax payers from the tax net and timely disposal of refund and appeal applications.

Directorate's focus on capacity building through regular training programs has empowered our officers with the necessary skills and knowledge to navigate the complexities of modern tax administration. Furthermore, our proactive approach in addressing taxpayer grievances has significantly improved service delivery.

As we move forward, the Commercial Tax Directorate remains steadfast in its mission to optimize tax collection, enhance taxpayer services, and contribute significantly to the state's own tax revenue.

I acknowledge the relentless efforts of our officers, whose dedication and professionalism have been instrumental in achieving our goals. I extend my heartfelt gratitude to all stakeholders for their continued support and collaboration. I also thank officers of Information System Division for compiling this report.

**Devi Prasad Karanam, IAS**  
**Commissioner of Commercial Taxes,**  
**Government of West Bengal**

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## INDIRECT TAXATION – An Overview

The Directorate of Commercial Taxes in West Bengal traces its origins to the enactment of the Bengal Finance (Sales Tax) Act, 1941, by the then Bengal government in July 1941. Initially introduced as a single-point tax on the sale of goods to meet the additional financial burden arising from World War II, the taxation system continued to evolve in both scope and significance in the post-war period. Subsequently, the introduction of the West Bengal Sales Tax Act, 1994, and the West Bengal Value Added Tax Act, 2003, further shaped the State's revenue framework. In 2017, the Directorate was restructured, incorporating Agricultural Income Tax and Electricity Duty, in alignment with the nationwide implementation of the Goods and Services Tax (GST) Act, which aimed at creating a unified and streamlined taxation system across the country.

Below is a list of all taxes that have been administered by the Directorate of Commercial Taxes through time:

### Taxes administered by the Directorate

	Introduced in
The West Bengal Goods and Services Tax Act, 2017	2017
The Lotteries Regulation Act, 1998	2011
The West Bengal Tax on Entry of Goods into Local Areas Act , 2012	2012
The West Bengal Value Added Tax, 2003	2005
The West Bengal Transport Infrastructure Development Fund Act, 2002	2002
The West Bengal Sales Tax Act, 1994	1995
The West Bengal State Tax on Profession, Trades, Callings and Employments Act, 1979	1979
The west Bengal Motor Spirit Sales Tax Act, 1978	1978
The West Bengal Rural Employment and Production Act, 1976	1976
The West Bengal Primary Education Act, 1973	1975
The West Bengal Entertainment and Luxuries (Hotel and Restaurant) Tax Act, 1972	1972
The Central Sales Tax Act, 1956	1957
The West Bengal Sales Tax Act, 1954	1954
The Bengal Agricultural Income-Tax Act, 1944	1944
The Bengal Finance (Sales Tax) Act, 1941	1941
The Bengal Raw Jute Taxation Act, 1941	1941
The Bengal Electricity Duty Act, 1935	1935
The Bengal Amusement Tax, 1922	1922

*Table 1: Taxes Administered through time*

The Directorate of Commercial Taxes (CTD) serves as the principal revenue-generating agency of the Government of West Bengal, contributing approximately 68% of the state's total tax revenues. It acts as an intermediary between the state government and the trade and industry sectors, overseeing commercial activities, regulating the movement of goods, and ensuring effective revenue mobilization.

Historically, indirect taxes have been the primary source of revenue for state governments in India. As per Article 246 of the Constitution, legislative powers are distributed between the Union and State Governments, with the Parliament having exclusive authority over matters in the Union List (List I of the Seventh Schedule) and State Governments having jurisdiction over subjects in the State List (List II). Matters in the Concurrent List (List III) fall under the purview of both the Central and State Governments.

## TAXES SUBSUMED IN GST

### CENTRAL TAXES

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

### STATE TAXES

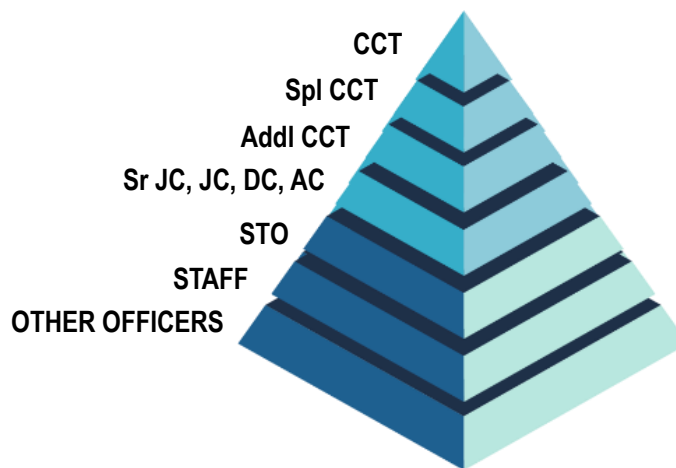
VAT (The Value Added)  
CST (The Central Sales Tax)  
Entertainment Tax  
Luxury tax  
Tax on Lottery, betting, gambling  
Entry tax  
Purchase tax  
State Cess & Surcharges

Prior to the introduction of the Goods and Services Tax (GST) Act in 2017, key sources of tax revenue for states included sales tax on goods (Entry 54 of the State List), excise duty on alcoholic liquors, opium, and narcotics (Entry 51), taxes on luxuries, entertainment, betting, and gambling (Entry 62), entry tax or octroi (Entry 52), and electricity tax (Entry 53). However, this indirect tax framework suffered from issues such as multiple tax rates, cascading taxation, trade barriers across states, competitive tax rate reductions to attract industries, and unpredictability in tax incidence and rates.

Recognizing these challenges, discussions on transitioning from a sales tax regime to a Value Added Tax (VAT) system were initiated in 1995 during a meeting of Chief Ministers convened by the Union Finance Minister. This led to the introduction of the Value Added Tax Act, 2003, in West Bengal and other states. However, to further streamline the taxation structure, the need for a nationwide GST framework was acknowledged. Consequently, the 101st Constitutional Amendment Act, 2016, introduced Article 246A, enabling the implementation of the GST Act, 2017.

GST marked a transformative shift by eliminating interstate tax barriers and unifying India into a common market with seamless movement of goods and services and uniform tax rates. By allowing input tax credit at each stage of the value chain, GST eliminated the cascading effect of taxation. As a destination-based tax, it aligns with the core principle that taxes should be levied in the jurisdiction where consumption occurs. Additionally, GST simplified the tax structure by consolidating multiple central and state taxes, thereby enhancing ease of doing business and ensuring greater transparency in the taxation system.

## HIERARCHICAL SETUP



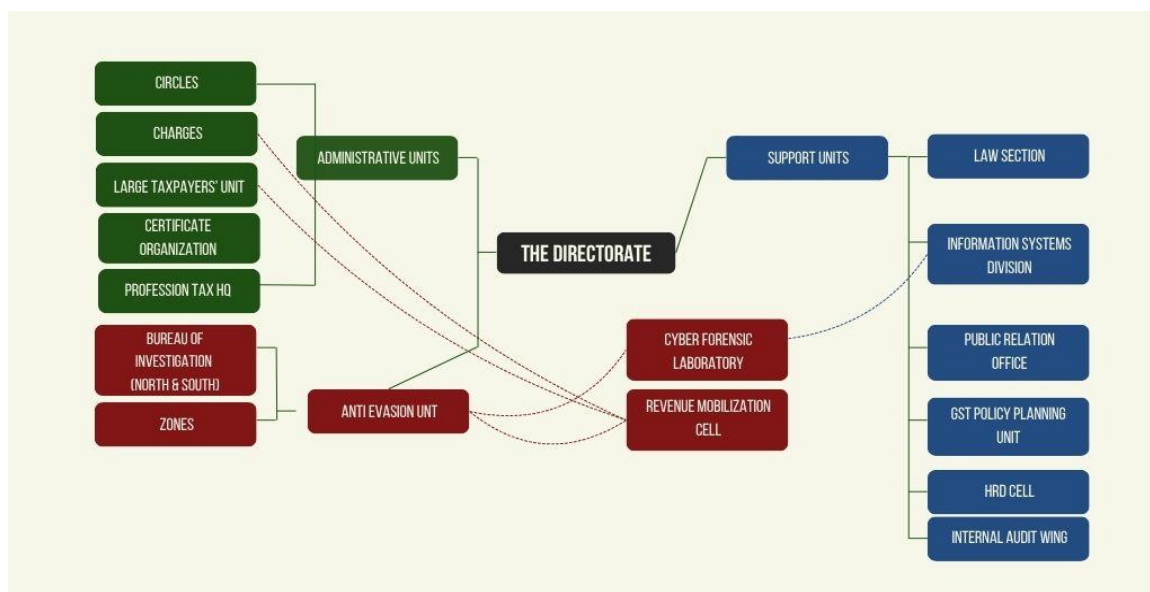
	SANCTIONED STRENGTH	PERSONS IN POSITION on 31.03.2024
CCT	1	1
Special CCT	22	19
Additional CCT	72	63
Sr JC+ JC+DC+AC	1075	914
STO	1220	931
OTHER OFFICERS	18	7
STAFF	3382	281



## VERTICALS



## ADMINISTRATIVE STRUCTURE





## PERFORMANCE OF THE DIRECTORATE IN BRIEF IN FY 2024-2025

- ❁ The Directorate have collected a total of Rs. 66552 crore of revenue over all Acts administered by the Directorate including GST, legacy Acts like VAT, West Bengal Sales Tax, Central Sales tax, Profession Tax etc. in the financial year out of which GST revenue is Rs. 46893 crores during the period.
- ❁ The Directorate administered GST Act over 4.23 lakhs normal taxpayer and 28347 composition taxpayers under State Jurisdiction in the year. It also monitored over 10868 tax deductors and 501 tax collectors under State Jurisdiction in this period.
- ❁ About 43,415 new registrations under GST Act have been granted while about 40250 applications for new registration have been rejected in the financial year. The Directorate also cancelled registration of 11738 bogus taxpayers during this period. Another 8918 taxpayers cancelled their registration through application during this period.
- ❁ The Directorate has conducted about 6900 enforcement cases during the period realising Rs. 381 crores each of State and Central GST and Rs. 108 crores of IGST.
- ❁ The Directorate has conducted GST Audit on 2280 taxpayers during this period realising about Rs. 106 crore of GST revenue. The Directorate also conducted GST Scrutiny on 27931 taxpayers during this period realising about Rs. 332 crore of GST revenue.
- ❁ Rs.2510 crore of GST refund amount have been sanctioned by State authorities during this period through processing of about 10976 refund applications. Another Rs. 118 crore refund have also been granted under the legacy acts through processing of 228 applications.
- ❁ On an average 97.82 % taxpayers of the State filed monthly returns for this period beating the national average of 97.45%.
- ❁ A total of 8773 appeals have been filed under GST Act and 6267 appeal cases have been disposed in the period. Another 87 appeals have also been filed under the legacy acts and a total of 111 legacy appeal cases have been disposed in this period.
- ❁ Rs.813.78 crore of Profession tax have been collected during this period.
- ❁ The Cyber Forensic Lab of Information Systems Division assisted in 49 anti-evasion cases which involved processing of 176 electronic evidences through 24 field visits.
- ❁ The Help Desk run by Information Systems Division attended 4550 visitors, more than 5400 phone calls and about 810 emails to assist the tax administration to run smoothly. The Back Office team of ISD has handled more than 900 complaints during the period.

## ESTABLISHMENT

The Headquarters under the Office of the Commissioner of Commercial Taxes, West Bengal (CCT/WB) plays a crucial role in managing various establishment-related affairs, as well as matters concerning land, buildings, and infrastructure. This office is responsible for processing all employee-related matters within the Directorate, including appointments (including those on compassionate grounds), confirmations, promotions, cadre strength maintenance, implementation of the Career Advancement Scheme (CAS), reporting of vacancies to the Government, and handling vigilance matters. These functions are carried out in a well-coordinated manner. A summary of key responsibilities is presented below.

No. of occasions when cases for promotion of employees were processed	No. of occasions when cases for Career Advancement of Employees were processed	No. of occasions when cases for Vigilance & Law clearance were processed	No. of occasions when prayers for appointments on compassionate ground were processed	No. of occasions When prayers for voluntary retirement from service were processed
17	17	224	15	02

This office issues No Objection Certificate for Passport/Visa, for higher studies/better employment of the employees of this Directorate. Prayers for change of name/surname/residential address of the employees of this Directorate and prayer for acquisition/disposal of movable or immovable properties of the employees of this Directorate are also processed in this office.

A synopsis of the progress achieved in this regard is tabled below:

No. of occasions NOC issued for Passport/Visa after due processing	No. of occasions NOC issued for higher studies /better Employment after due processing	No. of prayers for change of name / surname/residential address processed	No. of prayers for acquisition/disposal of movable or immovable properties processed
196	81	18	110

This office regularly issues necessary orders concerning hiring charges for fans and generators, house rent payments, newspaper procurement, fuel sanctioning, and the repair and maintenance of government vehicles for various offices under the Directorate. Additionally, within the limits approved by the

Commissioner of Commercial Taxes, West Bengal (CCT/WB), this office processes wage payments for part-time sweepers, *Karmabandhus*, and other part-time workers.

Land, building and infrastructure related matters are of great importance in the overall smooth functioning of the Directorate. This directorate has been continuously striving to improve the quality of basic infrastructural facilities. In this regard, Head Quarter under the Office of CCT/WB plays an important role in fulfilling the requirements of different offices under this Directorate across West Bengal by taking up those with respective authorities of PWD and the WBSIDC Ltd. and obtaining sanction from the Government in a synchronized manner. During the period 196 (One hundred and ninety six) such proposals were forwarded to Finance (Revenue) Department for Administrative approval & Financial sanction/Release of Fund etc. As a result of fruitful liaison, 65 (sixty five) G.O.s for Administrative approval & Financial sanction and 57 (fifty seven) G.O.s for Release of Fund were issued.

Deployment of appropriate private agencies at different offices under his Directorate to provide security service, scavenging/housekeeping service etc. through e-tender (applicable for estimated value of Rs. 5 lakhs or more) and renewal of their agreements, in suitable cases, periodically, is also monitored from Head Quarter. During the period 06 (Six) work orders for deployment of new agency and 15 (fifteen) renewal of contracts and 06 (Six) agreements were made. 01 (one) e-tender was floated to procure security and/or scavenging services from private agencies, and 05 (five) e-tender proposals are under process. This office also procures office items, mainly IT related, through GeM (Government e-Marketplace) as per requisition from different offices. During the period 10 (ten) webcams, 10 (ten) speakers, 01 (one) mobile phone, 14 (fourteen) laptop computers and 01 (one) Business Analytic Tools Software was purchased through GeM. The process of procurement of 40 (forty) mouse and 40 (forty) keyboards was also initiated.

196 (one hundred and ninety six) NOCs were issued for Passport/Visa after due processing.

17(seventeen) proposals for Career Advancement Scheme of 182 (one hundred and eighty two) employees were processed.

224 (two hundred and twenty four) cases for Vigilance & law clearance were processed.

On 06 (six) occasions, orders for appointment on compassionate ground were issued and 09 (nine) other compassionate appointment prayers were sent to the Finance Department (Revenue), West Bengal, for consideration. 02 (two) prayers for voluntary retirement from service were processed.

Apart from that Head Quarter under O/o the CCT/WB, in keeping with the e-Governance initiative, had

earlier taken steps to implement e-office platform, especially since the outbreak of COVID-19 pandemic. During the period the drive for using the e-office platform was even greater which not only yielded more favourable results of using the platform but also kept the flow of official work unhindered, overcoming physical file movement related constraints. Most of the intra-office communications and communications with the Finance Department were done using platform which helped enormously in utilizing time and manpower more effectively.

The Directorate of Commercial Taxes, W.B has never taken a step back from discharging its duty towards the welfare of its staffs, their families and general public as a whole whenever the situation has demanded so.

Under West Bengal Health Scheme, amount disbursed was as follows:

Category	Number of cases	Claim amount disbursed
Employees & Pensioners	941	Rs,1,97,51,405/-

Claims sent to Finance Secretary (Revenue) at Nabanna for Sanction were as below:

Number of cases	Amount of claim
287	Rs. 1,23,45,124/-

SEPARATED EMPLOYEES DURING 2024-2025 (01-04-2024 TO 31-03.2025)					
SL.No.	Name of Cadre	Retired	Expired	VRS	Resigned
1	Special Commissioner of Revenue, Commercial Taxes	07	0	0	0
2	Additional Commissioner of Revenue, Commercial Taxes	06	0	01	0
3	Senior Joint Commissioner of Revenue, Commercial Taxes	0	01	0	0
4	Joint Commissioner of Revenue, Commercial Taxes	21	0	0	0
5	Deputy Commissioner of Revenue, Commercial Taxes	7	0	0	0
6	Assistant Commissioner of Revenue, (erstwhile Commercial Tax Officer)	10	0	01	0
7	Assistant Commercial Tax Officer	35	02	0	09
8	HEAD ASSISTANT (H.Q.)	01	0	0	0
9	UPPER DIVISION CLERK (H.Q)	0	0	0	0
10	LOWER DIVISION CLERK(H.Q)	0	0	0	0
11	HEAD CLERK	02	01	0	01
12	UPPER DIVISION CLERK	02	0	0	0
13	LOWER DIVISION CLERK	02	0	0	0
14	RECORD SUPPLIER	06	0	0	0

15	RECORD SUPPLIER, GRADE- I	04	0	0	0	
16	PEON	0	0	0	0	
17	TOTAL	103	04	02	10	119

PROMOTIONS			
Sl.No.	Name of the Proposal	No. of Proposals	No. of Promoted Officers/ Employees
1	Special Commissioner of Revenue, Commercial Taxes	02	18
2	Additional Commissioner of Revenue, Commercial Taxes	02	26
3	Senior Joint Commissioner of Revenue, Commercial Taxes	03	11
4	ACTO to ACR	01	52
5	UDC to ACTO	01	90
6	UDC to HA	02	03
7	LDC to UDC (H.Q)	0	0
8	UDC to HC	02	52
9	LDC to UDC	0	0
10	GROUP D to RS	01	04
11	RS to RS(GRADE-1)	01	05
12	Total	02	09

CAS			
Sl.No.	Name of the Proposal	No. of Proposals	No. of Promoted Officers
1	PAY LEVEL -21	04	14
2	DCR to JCR (PAY LEVEL-19)	06	61
3	ACR to DCR (PAY LEVEL-17)	03	64
4	ACTO	02	40
5	Total	02	03

COMPASSIONATE GROUND		
Sl.No.	Name of Cadre	Appointment issued
1	GROUP-C	06
2	GROUP-D	00
3	Total	06

1	Proposal sent to Nabanna	06
2	Re-consideration Proposal sent to Nabanna	03
3	TOTAL	15

## BUDGET CELL

The Budget Cell is an integral part of the Directorate of Commercial Taxes, West Bengal. It is responsible for scrutinizing requisitions submitted by Drawing and Disbursing Officers (DDOs) and ensuring the disbursement of funds based on availability. The Cell prepares online allotment orders under both salary and non-salary heads of accounts for 58 DDOs within the Directorate.

This Cell also formulates the Budget Estimate and Revised Budget Estimate for both State Development Expenditure and Administrative Expenditure of the Directorate for each financial year. Following the merger of all DDO codes of the erstwhile Directorate of Agricultural Income Tax with effect from 01.09.2022, the Directorate now also manages Major Heads of Accounts '2020', '2029', and '2035', in addition to the existing '2040' and '2043'.

The Budget Cell is responsible for verifying 'B-Statements' received from all DDOs. After compilation, it prepares DDO-wise quarterly Expenditure Statements under all Major Heads of Accounts and forwards them to the Office of the Principal Accountant General (A&E), West Bengal, Indian Audit & Accounts Department, for reconciliation of account figures. Additionally, this wing plays a key role in preparing the Net Grant Statement of the Directorate for each financial year, which is subsequently submitted to the Finance Department, West Bengal.

To meet the increasing demand for fund allotments under salary and non-salary heads, the Budget Cell prepares and submits proposals to the Finance Department, West Bengal, requesting the release of the required funds to ensure the smooth functioning of the Directorate. It also prepares the Pre-Voting Budget Scrutiny Report (Performance Report on Project-wise/Item-wise Budgetary Provision under Demand No. 18) for each financial year and submits it to the Finance Department, West Bengal.

Regular coordination between all DDOs and the Budget Cell is maintained through telephonic communication. The Cell also updates the auditee database, which includes office names of all DDOs, DDO codes, and DDO-wise expenditure figures for each financial year, to facilitate the preparation of audit plans.

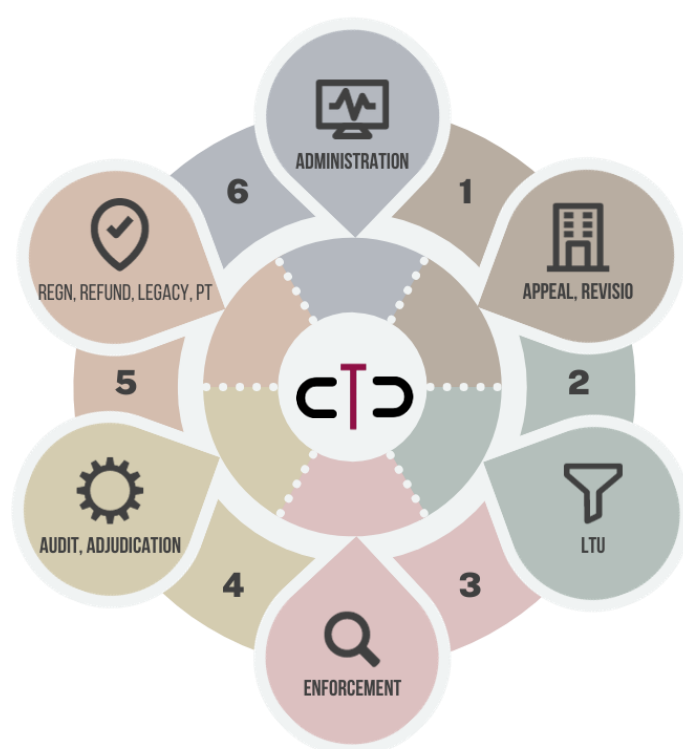
Furthermore, the Budget Cell has introduced an online module through the *Impact* platform to enhance communication between all DDOs and the Budget Cell. Working diligently behind the scenes, both manually and digitally, this Cell plays a crucial role in the financial management of the Directorate, ensuring seamless budgetary operations without public recognition but with significant impact.

In conclusion, the Budget Cell looks after allotment of funds and expenditure of 58 DDOs under this Directorate.

Period	Total No. of Allotment	Total Amount disbursed
2024-2025	1166	Rs. 219,58,01,966

## VERTICALS

In light of the implementation of GST, which primarily focuses on functionality, the State Government has made structural changes to the Directorate of Commercial Taxes in West Bengal. This was documented in Memorandum No. 1785-FT, issued by the Finance Department (Revenue) of the Government of West Bengal on October 31, 2019. As part of these changes, new functional units have been established, each headed by a Special Commissioner who reports to the Commissioner. The previous system of grouping officers and assigning each dealer or taxpayer to a specific group officer has been eliminated. Instead, responsibilities within the Charges and Circles are now allocated among officers based on various functions. To effectively oversee functions related to registration, refunds, legacy work, and Profession Tax, a Vertical Unit for Registration and Refund has been created. A Special Commissioner, supported by Additional Commissioners and other necessary officers, has been designated as the State Level Functional Head to monitor and enhance the performance of this unit throughout the state.



### a. ADMINISTRATION

This vertical is the State level functional unit for administration headed by Administrative Special Commissioner. This unit assists the Commissioner in the general administration of the Directorate and co-ordinates the activities of the Special Commissioners heading different functional Units, Large Taxpayer Unit



and other Support Units and addresses areas of conflict and difficulties. This vertical is responsible for supervision of other specialized units under the Office of The Commissioner

*b. REGISTRATION, REFUND, LEGACY AND PROFESSION TAX*

This vertical monitors functionality related to registration, refund under GST, legacy work and Profession Tax and is headed by a Special Commissioner, who is the State level functional head and is assisted by Additional Commissioners and such other Officers as deemed necessary. They are assigned with the task of monitoring, betterment and streamlining the performance of the unit all over the State.

During this F.Y. major structural changes were made to the registration and refund functions. 22 and 24 officers were selected for functioning as Refund and Registration Proper Officers respectively in respect of charges under 9(nine) circles- Burrabazar, Chowringhee, Dharmatala, Kolkata South, 24 Parganas, Kolkata North, Behala, Howrah and Bally Circles. The purpose of this structural change was to ensure uniform decisions and seamless service to the stakeholders.

The matters related to Special Cell, Industrial Promotion Assistance, STDS Cell, Inter-State Verification Cell – all under the legacy Acts are monitored by this Vertical Head with assistance of the Additional Commissioners and other Officers.

*c. APPEAL, REVISION AND REVIEW*

Chapter XVIII of WBGST Act, 2017 provides for Appeal, Review & Revision. For this function, a Vertical of Appeal, Review and Revision is created which is headed by a Special Commissioner of Revenue. He/she supervises and monitors all the three functions provided under this chapter.

Section 107 of the said Act provides that any person aggrieved by any decision or order passed under WBGST Act, or CGST Act, 2017 by an adjudicating authority may appeal to such Appellate Authority as may be prescribed.

In compliance to the provision, Joint Commissioners of Revenue, Senior Joint Commissioners of Revenue and Additional Commissioners of Revenue were allocated with the function of 'Appellate Authority' under the

Vertical of Appeal. Appeal verticals were created under the Circles with Joint Commissioners and Senior Joint Commissioners as the Appellate Authority and under the Large Taxpayer Unit with Additional Commissioners as Appellate Authority.

The Appellate officers dispose both online and manual appeals filed by the RTPs and by the Department.

During this F.Y. structural changes were made to the Vertical of Appeal. 22 officers were authorized to function as the Appellate authority in respect of charges under 9(nine) circles- Burrabazar, Chowringhee, Dharmatala, Kolkata South, 24 Parganas, Kolkata North, Behala, Howrah and Bally Circles. The purpose of this structural change was to ensure uniform decisions and seamless service to the stakeholders.

Section 107 & 108 of WBGST Act, 2017 provides the authority to call for and examine the record of any proceedings. For this purpose, some officers of the rank of Joint Commissioner and Senior Joint Commissioner of Revenue have been allocated the role 'Officer for Internal Review' under the Circles. The officers review the orders related to Refunds and cancellation of registration in the BO portal and submit report to the Vertical Head for consideration.

Section 108 of WBGST Act, 2017 has made provisions for revision of any decision or order passed by any officer. For the purpose of this section, the Circle Heads and the Additional Commissioner of LTU have been allocated the role of 'Revisional Authority'.

The Revisional Authorities, after receiving proposal for revision from the Vertical Head, proceed for revision of the erroneous /or illegal/or improper order or decision prejudicial to the interest of revenue, after due hearing according to prescribed Act and Rule.

#### *d. AUDIT & ADJUDICATION*

Under the Goods & Services Tax(GST), Audit under section 65 and Scrutiny under section 61 constitute the two vital tools of assessing the authenticity of a Registered Tax Payer's (RTPs) outward and inward transaction of goods and services as reflected in his monthly/quarterly/annual returns. Keeping this in mind, the Commissioner of Commercial Taxes set up a fifteen-member GST Audit Selection Committee as early as in 2019. The intent was to fix a well thought out set of criteria of selection where the data matrix would enable the system to identify the most eligible RTPs without leaving any scope of human intervention. In the process any possibilities of exercising discretion as well as bias were eliminated. For the years 2020-2021, 912 RTPs were selected for audit.

## ENFORCEMENT

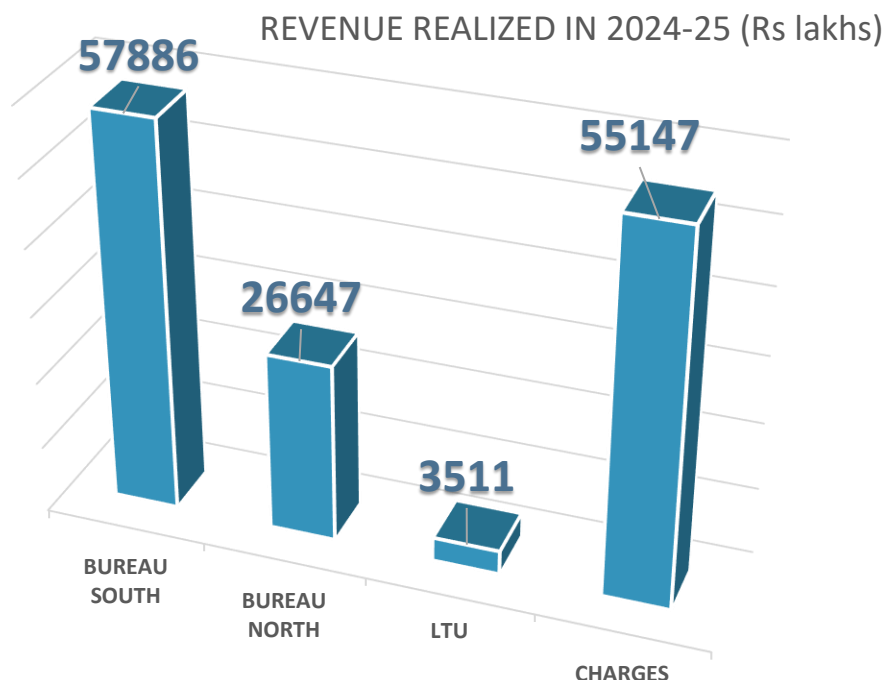
Headed by a Special/Additional Commissioner

Comprises of Bureau of Investigation (South Bengal and North Bengal)

Primarily responsible for prevention of leakage of revenue through investigation and enforcement activities

Functioning: -

- i) Act upon secret information or own intelligence or upon the direction of the Government or the Commissioner
- ii) Conduct search and seizure of incriminating records/documents and goods.
- iii) Carry out survey followed by investigation/ inquiry into any case of alleged or suspected financial crime involving evasion of tax and carry out penal proceedings relating to demand and recovery of evaded tax and penalty based on findings.
- iv) Intercept, detain and search vehicles carrying goods in violation of law, seize such goods and carry out penal proceedings.



Collection figures of BI (South & North) Bengal for FY 2024-25 (Amount in Lakhs)					
Name of the Office	Count of Cases	SGST (₹)	CGST (₹)	IGST (₹)	CESS (₹)
HQ : BI SOUTH BENGAL	1504	13147.62	12769.94	2542.70	601.21
ZONE : Barrakpur	627	1891.50	1911.74	73.45	110.21
ZONE : Durgapore	1370	3803.20	3867.44	336.25	366.55
ZONE : Howrah	2167	3028.10	2940.47	189.92	143.01
ZONE : Kharagpur	933	1914.36	1897.27	1162.50	758.77
ZONE : Purulia	851	805.01	804.00	236.68	89.32
ZONE : Rampurhat	1123	1125.91	1125.82	14.88	227.80
BI (SOUTH BENGAL)	8575	25715.70	25316.68	4556.38	2296.87
HQ : BI NORTH BENGAL	2998	6985.00	6937.00	2351.00	1046.00
ZONE : Alipurduar	2062	1945.00	1945.00	531.00	369.00
ZONE : Raiganj	1731	1688.00	1688.00	807.00	355.00
BI (NORTH BENGAL)	6791	10618.00	10570.00	3689.00	1770.00
TOTAL	15366	36333.70	35886.68	8245.38	4066.87

### COLLECTION FROM ANTI-EVASION BY CHARGES:

Name of the Circle	Charge	Investigation (Goods)		Investigation (Services)		Work on beneficiaries	Realised from beneficiaries (Cr.)	Total Collection (Cr.)	Amt realised in Cash (Cr.)	Amt Realised in Credit (Cr.)
		No. of Cases	Revenue realised (Cr.)	No. of Cases	Revenue realised (Cr.)					
Large Taxpayer Unit	Total	6	2.99	53	32.12	0	0.00	35.11	32.39	2.72
Dharmatala Circle	ARMENIAN STREET	19	3.47	3	0.01	6	0.04	3.52	1.07	2.45
	AMRATALA									
	BOWBAZAR	31	3.22	0	0.00	13	0.17	3.39	1.36	2.04
	CHANDNI CHAWK	43	8.05	1	0.10	78	1.29	9.44	1.13	8.31
	PRINCEP STREET									
	COLLEGE STREET	51	3.60	19	3.84	29	1.01	8.45	3.96	4.49
	SEALDAH									
	COLOOTOLA	54	11.71	4	0.06	12	0.21	12.01	1.08	10.93
	EZRA STREET									
	Total	198	30.05	27	4.01	138	2.73	36.81	8.60	28.21
Chowranghee Circle	ESPLANADE	28	2.49	5	0.24	0	0	2.73	0.87	1.86
	FAIRLEY PLACE									
	LALBAZAR	42	2.19	0	0.00	2	0	2.19	1.01	1.18
	RADHABAZAR									
	LYONS RANGE	22	0.86	11	1.87	0	0	2.72	2.21	0.52

Name of the Circle	Charge	Investigation (Goods)		Investigation (Services)		Work on beneficiaries	Realised from beneficiaries (Cr.)	Total Collection (Cr.)	Amt realised in Cash (Cr.)	Amt Realised in Credit (Cr.)
		No. of Cases	Revenue realised (Cr.)	No. of Cases	Revenue realised (Cr.)					
	N.D.SARANI									
	Total	92	5.54	16	2.11	2	0	7.65	4.09	3.55
Howrah Circle	HOWRAH	19	3.04	2	0	39	15.54	18.58	1.95	16.63
	KADAMTALA									
	SHIPPUR	48	7.38	20	1.55	51	1.96	10.89	1.47	9.42
	Total	67	10.42	22	1.55	90	17.50	29.47	3.42	26.05
Behala Circle	ALIPORE	7	0.73	15	4.74	10	1.53	7.00	1.16	5.84
	BARUIPUR	26	2.70	347	14.59	48	0.42	17.71	2.19	15.52
	BEHALA	18	2.62	37	5.06	8	0.11	7.80	2.73	5.07
	BUDGE BUDGE	8	0.30	27	5.91	1	0.00	6.21	4.79	1.42
	DIAMOND HARBOUR	21	1.65	31	1.84	0	0.00	3.48	1.28	2.20
	Total	147	18.42	479	33.69	157	19.56	71.66	15.57	56.09
Asansol Circle	ASANSOL	58	4.23	11	1.34	0	0.00	5.58	0.67	4.91
	PURULIA	25	2.12	12	1.35	0	0.00	3.46	0.30	3.16
	Total	83	6.35	23	2.69	0	0.00	9.04	0.97	8.07
Burrabazar Circle	MONOHARKATRA	33	3.91	4	0.20	9	0.51	4.62	0.72	3.90
	N.S.ROAD									
	CHINABAZAR	24	1.95	6	0.31	91	0.93	3.19	1.69	1.50
	RAJAKATRA									
	STRAND ROAD									
	Total	57	5.86	10	0.51	100	1.44	7.81	2.41	5.40
Bally Circle	BALLY	51	8.93	10	0.41	159	2.01	11.35	2.25	9.10
	SALKIA									
	SRIRAMPUR	46	5.29	22	1.27	5	NA	6.56	0.38	6.18
	Total	97	14.22	32	1.68	159	2.01	17.91	2.63	15.28
Kolkata North Circle	BEADON STREET	49	2.19	35	5.44	33	0.34	7.97	1.43	6.54
	SHYAMBAZAR									
	MANICKTOLA									
	BURTOLA	48	0.57	17	1.09	26	0.28	1.95	1.11	0.83
	POSTABAZAR									
	JORABAGAN	32	1.82	10	1.56	19	0.30	3.68	1.32	2.35
	JORASANKO									
	Total	129	4.58	62	8.08	78	0.92	13.58	3.86	9.72
24 Pg Circle	BARASAT	242	5.63	95	2.07	6	0.24	7.94	2.95	4.99
	BARRACKPORE	43	8.24	42	8.67	1	0.355	17.265	5.41	11.855
	BELGACHHIA	110	5.53	11	1.41	23	2.11	9.05	4.86	4.19
	COSSIPUR									
	ULTADANGA	10	14.32	43	17.03	33	2.29	33.64	15.29	18.348
	SALT LAKE									
	Total	405	33.73	191	29.18	63	4.99	67.90	28.51	39.383
Medinipur Circle	MIDNAPORE	20	13.50	1	0.26	0	0.00	13.75	0.45	13.30
	TAMLUK	26	4.39	14	1.29	2	0.17	6.95	1.53	5.42
	Total	46	17.89	15	1.55	2	0.17	20.70	1.98	18.72

Name of the Circle	Charge	Investigation (Goods)		Investigation (Services)		Work on beneficiaries	Realised from beneficiaries (Cr.)	Total Collection (Cr.)	Amt realised in Cash (Cr.)	Amt Realised in Credit (Cr.)
		No. of Cases	Revenue realised (Cr.)	No. of Cases	Revenue realised (Cr.)					
Durgapur Circle	BANKURA	18	0.22	113	1.16	0	0.37	1.74	0.70	1.04
	BARDHAMAN	16	1.03	10	1.37	1	0.04	2.44	0.39	2.05
	DURGAPORE	22	0.45	132	13.12	2	0.47	14.04	9.02	5.02
	SURI	99	6.60	71	8.57	0	0.00	15.17	5.42	9.74
	Total	155	8.30	326	24.22	3	0.87	33.39	15.54	17.86
Baharampur Circle	BAHARAMPUR	180	9.4	25	1.41	3	0.92	11.73	1.07	10.66
	KRISHNA NAGAR	61	6.86	3	0.36	0	0.00	7.22	1.17	6.05
	Total	241	16.26	28	1.77	3	0.92	18.95	2.24	16.71
Kolkata South Circle	BALLYGUNGE	25	2.47	5	6.72	7	0.00	9.19	2.66	6.53
	BELIAGHATA	14	1.85	3	0.11	0	0.00	1.96	0.89	1.07
	BHABANIPUR	22	1.27	111	63.78	3	2.64	67.69	3.46	64.23
	NEW MARKET	11	1.19	15	8.38	6	0.04	9.61	2.62	6.99
	TALTALA									
	PARK STREET	20	3.62	15	4.47	2	0.45	8.54	1.86	6.68
	Total	92	10.40	149	83.46	18	3.13	96.99	11.49	85.50
Jalpaiguri Circle	COOCH BEHAR	154	7.16	139	2.78	21	0.60	10.54	3.60	6.94
	JALPAIGURI	43	1.80	97	5.22	12	0.80	7.82	4.60	3.22
	Total	197	8.97	236	8.00	33	1.40	18.36	8.20	10.16
Raiganj Circle	BALURGHAT	54	2.30	62	1.65	1	0	3.95	0.54	3.41
	MALDAH	99	12.51	69	10.47	2	0.1	23.08	7.75	15.33
	RAIGANJ	73	6.47	52	4.99	1	0.07	11.53	1.19	10.34
	Total	226	21.28	183	17.11	4	0.17	38.56	9.48	29.08
Siliguri Circle	DARJEELING	26	0.89	78	3.58	2	0.12	4.59	1.50	3.09
	SILIGURI	114	53.66	142	3.02	13	1.42	58.09	6.80	51.29
	Total	140	54.546	220	6.595	15	1.539	62.679	8.304	54.375
TOTAL		2378	269.78	2,072	258.33	865	57.35	586.58	159.70	426.88

## AUDIT & SCRUTINY UNDER GST

Total Audits conducted: **815**

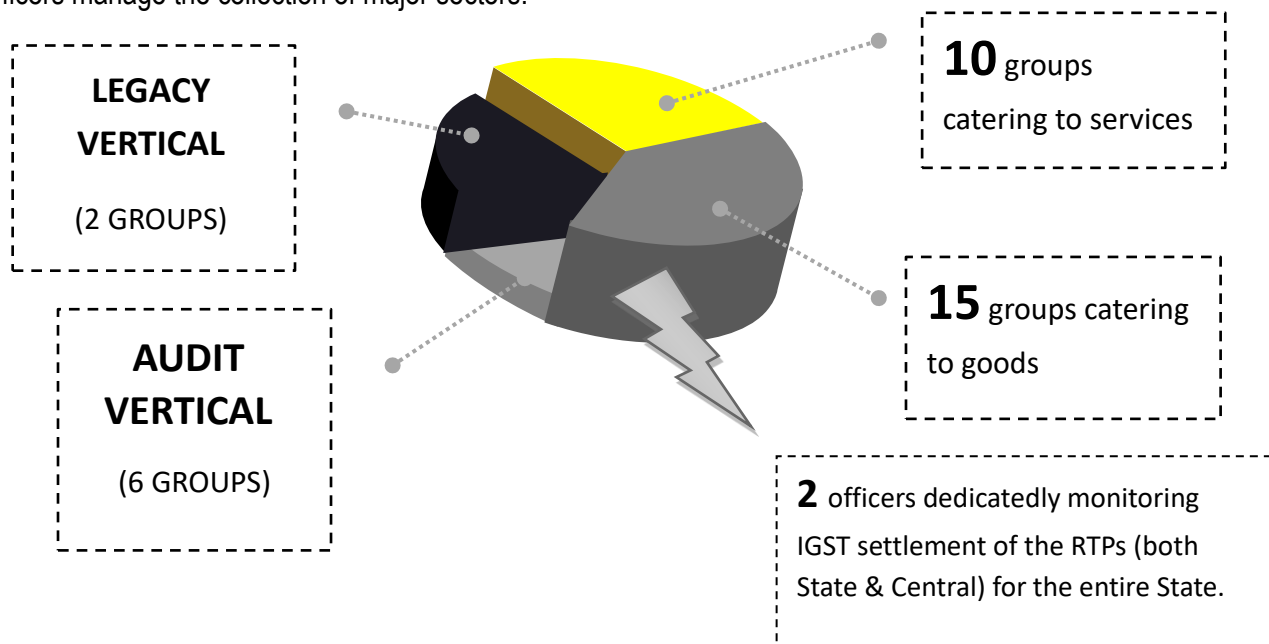
Total Revenue recovered from Audit: **18.94 Cr.**

Total Scrutiny conducted: **27931**

Total Revenue recovered from Scrutiny: **332.09 Cr.**

## LARGE TAXPAYERS' UNIT

The Large Taxpayer Unit (LTU) is the elite Unit of The Directorate. LTU is much more than a tax collection unit. Throughout the year, the nodal officers of various sectors of LTU, in addition to their normal statutory work, carry out analysis of the sectors, business trends, revenue forecast, impact of national and international developments and government policies on revenue. By meeting the RTPs and other enforcement work, the officers manage the collection of major sectors.



### MAIN FUNCTIONS

GST	Legacy	Profession Tax
Control and monitoring of taxpayers, Processing of new registration, amendment, cancellation, suspension, revocation of registration	Assessment, special audit activities, Refund processing, Amendment, Cancellation	Assessment
Processing of Refund	Reply to AG audit query,	Enforcement
Audit, Adjudication and Scrutiny	Liaising with Tribunal and Law section	Recovery activities
Assessment, anti-evasion and Enforcement activities and Recovery, Reply to Auditor General (AG) audit queries, Liaising with Law Section , HC and SC	Recovery activities	



## CIRCLES

### MAIN FUNCTIONS:

#### OVERALL ADMINISTRATION

Monitoring Over Charges

#### GST

(Appeal, Revision, Review, Audit, Reply to AG audit queries, Liaising with Law section and HC)

#### LEGACY ACTS

(Registration, Appeal, Assessment, Revision, Review)

16 CIRCLES

Headed by: Additional Commissioner/ Senior Joint Commissioner of Revenue; There are 16 Circles in the Directorate.

#### Name of the Circle

24 Parganas Circle

Bally Circle

Burrabazar Circle

Chowringhee Circle

Dharmatala Circle

Howrah Circle

Kolkata North Circle

Kolkata South Circle

Asansol Circle

Baharampur Circle

Behala Circle

Durgapore Circle

Jalpaiguri Circle

Medinipur Circle

Raiganj Circle

Siliguri Circle

Table 2 Names of Circles

## CHARGES

*Headed by: Senior Joint Commissioner of Revenue/ Joint Commissioner of Revenue.*

*Smallest Unit of collection and Administration; There are 48 Charges in the Directorate.*

*Formed on the basis of geographical location.*

**48 Charges**

Name of the Charges		
Park Street	Ultadanga, Cossipore & Belgachia	Asansol
Ballygunge	Salt Lake	Purulia
Bhabanipore	Barrackpore	Baharampur
Taltala & New Market	Barasat	Krishnanagar
Beliaghata	Jorasanko & Jorabagan	Jalpaiguri
Esplanade & Fairley Place	Shyambazar, Maniktala & Beadon Street	Coochbehar
Lalbazar & Radhabazar	Posta Bazar & Burtola	Durgapur
Lyons Range & N.D. Sarani	Howrah & Kadamtala	Bardhaman
Colootola & Ezra Street	Shibpur	Suri
Armenian Street & Amratala	Bally & Salkia	Bankura
College Street & Sealdah	Srirampur	Medinipur
Chandni Chowk & Princep Street	Behala	Tamluk
Bowbazar	Alipore	Raigunj
Strand Road, China Bazar & Rajakatra	Budge Budge	Balurghat
Monoharkatra & N.S. Road	Baruipur	Malda
	Diamond Harbour	Siliguri
		Darjeeling

Table 3: Names of Charges

# CHARGES

## MAIN FUNCTIONS:

### GST

Control and monitoring of taxpayers

Processing of new registration, amendment, cancellation, suspension, revocation of registration.

Processing of Refund, Audit, Adjudication and Scrutiny

Liaising with Law Cell, High Court and Supreme Court

Assessment, anti-evasion and Enforcement activities and Recovery, Answering AG audit queries

### Legacy

Assessment, special audit activities, Refund processing, Amendment, Cancellation.

Reply to AG audit query, Liaising with Tribunal and Law section, Recovery.

### Profession Tax

Assessment, Enforcement, Recovery activities.

## REVENUE COLLECTION: Act-wise

Tax type	Act	Collection (Rs. Cr) 2022-23	Collection (Rs. Cr) 2023-24	Collection (Rs. Cr) 2024-25	Growth% (2023-24 Vs 2024-25)
<b>Taxes not subsumed in GST</b>	West Bengal Sales Tax Act	11056.70	10959.97	11587.46	5.73%
	Central Sales Tax Act not subsumed in GST	480.37	490.91	471.63	-3.93%
	West Bengal Primary Education Act & W.B. Rural Employment and Production Act	1814.16	1912.82	2243.40	17.28%
	West Bengal Transport Infrastructure Development Fund Act	587.28	600.87	616.63	2.62%
	West Bengal State Tax on Profession, Trades, Callings and Employments Act	731.34	772.84	813.78	5.30%
<b>Taxes subsumed in GST</b>	West Bengal Value Added Tax Act	408.82	602.90	435.83	-27.71%
	Central Sales Tax Act subsumed in GST	6.55	49.69	3.24	-93.48%
	Entry Tax Act	0.08	645.32	0.34	-99.95%
	Entertainment Tax	0.07	0.14	0.04	-71.43%
	Betting Tax	0.17	0.19	0.19	0.00%
	Luxury Tax	0.53	0.52	1.33	155.77%
	Excise Duty on Medicinal and Toilet preparation	0.48	0.80	1.38	72.50%
<b>Taxes from GST</b>	State GST	21514.98	23587.13	24194.85	2.58%
	Share of IGST	16308.93	18540.33	22698.04	22.43%
	Ad Hoc Settlement of IGST	1228.41	0.00	0.00	0.00%
<b>Taxes not subsumed in GST in the erstwhile Directorate of Agricultural Income Tax &amp; Electricity Duty</b>	Agricultural Income Tax	0.06	0.00	0.00	0.00%
	Cess on Tea Estates	0.07	0.25	0.04	-84.00%
	State Lotteries Collection of Fees	56.40	68.40	57.85	-15.42%
	Electricity Duty	2807.73	3085.53	3425.77	11.03%
<b>Total</b>		<b>57003.13</b>	<b>61318.61</b>	<b>66551.80</b>	<b>8.53%</b>

## Year-wise Collection and Expenditure

(A) Collection	2020-21	2021-22	2022-23	2023-24	2024-25	2024-25
	(Rs. Cr)	(Rs. Cr)	(Rs. Cr)	(Rs. Cr)	(Rs. Cr)	(Percentage w.r.to Total Collection)
State Goods & Services Tax (SGST)	14937.65	18162.85	21514.98	23587.13	24194.85	36.35%
Share of IGST	9914.63	12076.02	16308.93	18540.33	22698.04	34.11%
The West Bengal Sales Tax Act, 1994 (Gross)	8897.47	8832.34	11056.7	10959.97	11587.46	17.41%
Electricity Duty	2195.07	2390.91	2807.73	3085.53	3425.77	5.15%
The West Bengal Primary Education Act, 1973 & The W.B. Rural Employment and Production Act, 1976	2102.76	1989.56	1814.16	1912.82	2243.40	3.37%
The West Bengal State Tax on Profession, Trades, Callings and Employments Act 1979	596.62	663.28	731.34	772.84	813.78	1.22%
The West Bengal Transport Infrastructure Development Fund Act, 2002	465.57	508.05	587.28	600.87	616.63	0.93%
The Central Sales Tax Act, 1956 not subsumed in GST	373.49	1010.13	480.37	490.91	471.63	0.71%
The West Bengal Value Added Tax Act, 2003	202.28	195.3	408.82	602.90	435.83	0.65%
Collection of Fees under State Lotteries Rules	48	51.20	56.40	68.40	57.85	0.09%
The Central Sales Tax Act, 1957, subsumed in GST	91.51	9.51	6.55	49.69	3.24	0.005%
Others*	0.39	0.64	1.25	1.65	2.94	0.00%
The West Bengal Tax on Entry of Goods into Local Areas Act , 2012	321.87	4.7	0.08	645.32	0.34	0.001%
Cess on Tea Estates	0.02	0.07	0.07	0.25	0.04	0.0001%
Ad hoc settlement of IGST	1906.95	1980.57	1228.41	0	0	0.00%
Agricultural Income Tax	0.39	0.21	0.06	0	0	0.00%
<b>Total Collection</b>	<b>42054.67</b>	<b>47875.34</b>	<b>57003.13</b>	<b>61318.61</b>	<b>66551.80</b>	<b>100.00%</b>

\* 'Others'- includes Entertainment Tax, Betting Tax, Luxury Tax & Excise Duty on Medicinal & Toilet preparations.

## Charge-wise Effective SGST\* Collection in 2024-25 (Rs. Cr)

CHARGE NAME	Effective SGST
ALIPORE	287.63
ARMENIAN STREET-AMRATALA	259.77
ASANSOL	568.61
BAHARAMPUR	404.41
BALLYGUNGE	1054.69
BALLY-SALKIA	127.04
BALURGHAT	50.59
BANKURA	176.50
BARASAT	254.31
BARDHAMAN	303.97
BARRACKPORE	426.85
BARUIPUR	333.48
BEHALA	545.81
BELIAGHATA	178.38
BHABANIPUR	567.23
BOWBAZAR	237.65
BUDGE BUDGE	344.20
CHANDNI CHAWK-PRINCEP STREET	185.81
COLLEGE STREET-SEALDAH	136.09
COLOOTOLA-EZRA STREET	271.22
COOCH BEHAR	191.68
DARJEELING	80.95
DIAMOND HARBOUR	107.74
DURGAPORE	1722.98
ESPLANADE-FAIRLEY PLACE	444.53
HOWRAH-KADAMTALA	255.75
JALPAIGURI	239.62
JORASANKO-JORABAGAN	283.64
KRISHNANAGAR	248.08
LALBAZAR-RADHABAZAR	162.45
LARGE TAXPAYER UNIT	23724.10
LYONS RANGE-N.D.SARANI	156.97
MALDAH	324.00
MIDNAPORE	748.17
MONOHARKATRA-N.S.ROAD	97.38
PARK STREET	850.41
POSTABAZAR-BURTOLA	194.88
PURULIA	345.42
RAIGANJ	130.27
SALT LAKE	1517.96
SHIBPUR	781.27

CHARGE NAME	Effective SGST
SHYAMBAZAR-MANICKTOLA-BEADON STREET	172.28
SILIGURI	1028.57
SRIRAMPUR	713.25
STRAND ROAD-CHINABAZAR-RAJAKATRA	389.86
SURI	139.66
TALTALA-NEW MARKET	310.45
TAMLUK	667.94
ULTADANGA-COSSIPUR-BELGACHHIA	361.35
<b>Total</b>	<b>43105.87</b>

### Circle-wise Effective SGST\* Collection in 2024-25 (Rs. Cr)

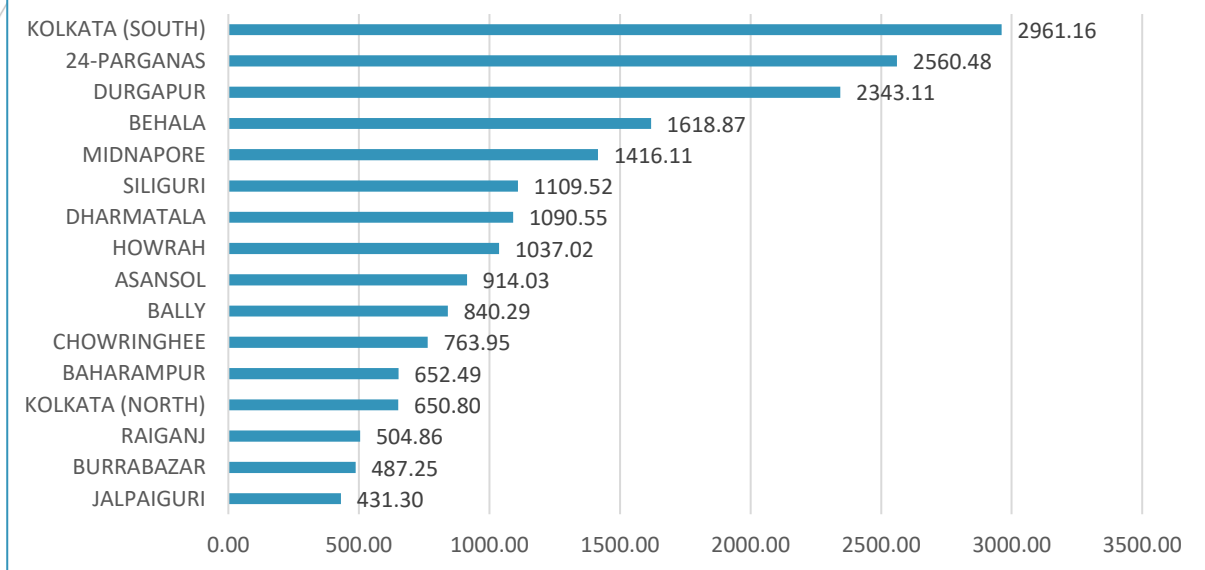
CIRCLE NAME	Effective SGST
24-PARGANAS	2560.48
ASANSOL	914.03
BAHARAMPUR	652.49
BALLY	840.29
BEHALA	1618.87
BURRABAZAR	487.25
CHOWRINGHEE	763.95
DHARMATALA	1090.55
DURGAPUR	2343.11
HOWRAH	1037.02
JALPAIGURI	431.30
KOLKATA (NORTH)	650.80
KOLKATA (SOUTH)	2961.16
MIDNAPORE	1416.11
RAIGANJ	504.86
SILIGURI	1109.52
CORPORATE DIVISION	23724.10
<b>TOTAL</b>	<b>43105.87</b>

# Source --> API Data

\* [ SGST Collection = SGST Cash as per GSTR-3B + IGST Settlement as per GSTR-3B + 50% of IGST ITC Reversal in 4(B)(1) as per GSTR-3B + 50% of Ineligible IGST ITC in 4(D)(2) as per GSTR-3B + Interest/Late Fee as per GSTR-3B ]



## SGST 2024-25 (Cr.)

**CORPORATE DIVISION****23724.10**

## District-wise Revenue Collection 2024-2025

SGST	
DISTRICT NAME	SGST
ALIPURDUAR	61.57
BANKURA	178.55
BIRBHUM	147.17
COOCHBEHAR	131.34
DARJEELING	838.09
EAST MEDINIPUR	522.98
HOOGHLY	1,104.45
HOWRAH	3,042.42
JALPAIGURI	533.71
JHARGRAM	16.97
KALIMPONG	14.26
KOLKATA	25,775.48
MALDAH	316.33
MURSHIDABAD	394.68
NADIA	245.21
NORTH 24 PARGANAS	4,289.54
NORTH DINAJPUR	126.42
PASCHIM BARDHAMAN	2,117.15
PURBA BARDHAMAN	403.87
PURULIA	345.47
SOUTH 24 PARGANAS	897.95
SOUTH DINAJPUR	51.66
WEST MEDIINIPUR	1,550.59
<b>TOTAL</b>	<b>43,105.87</b>

WBST & CST		
DISTRICT NAME	Collection of Sales Tax under WBST Act '94	Collection of CST under CST Act '56
BANKURA		
PURBA BARDHAMAN	4.28	0.49
BIRBHUM		
KOLKATA	11,445.09	471.49
COOCHBEHAR		
DAKSHIN DINAJPUR		
DARJEELING	0.03	0.04
HOWRAH	0.00	0.00
HOOGLY		1.96
JALPAIGURI		0.00
MALDA		
MEDINIPUR(E)	0.00	
MEDINIPUR(W)		
MURSHIDABAD		
NADIA		
NORTH 24 PARGANAS	136.85	0.85
PURULIA	0.00	0.00
SOUTH 24 PARGANAS	1.18	0.02
UTTAR DINAJPUR		0.00
<b>TOTAL</b>	<b>11,587.44</b>	<b>474.86</b>

## GST REGISTRATION



*Figures as on 31.03.2025*

*Source: API DATA*

## CHARGE-WISE NEW GST REGISTRATION FOR 2024-25

Merged Charge	No. of New Registration Approved
ALIPORE	397
ARMENIAN STREET-AMRATALA	103
ASANSOL	847
BAHARAMPUR	2544
BALLYGUNGE	1183
BALLY-SALKIA	1028
BALURGHAT	447
BANKURA	675
BARASAT	2525
BARDHAMAN	1105
BARRACKPORE	1721
BARUIPUR	1470
BEHALA	1178
BELIAGHATA	208
BHABANIPUR	343
BOWBAZAR	176
BUDGE BUDGE	826
CHANDNI CHAWK-PRINCEP STREET	106

COLLEGE STREET-SEALDAH	104
COLOOTOLA-EZRA STREET	101
COOCH BEHAR	1207
DARJEELING	372
DIAMOND HARBOUR	909
DURGAPORE	808
ESPLANADE-FAIRLEY PLACE	195
HOWRAH-KADAMTALA	724
JALPAIGURI	592
JORASANKO-JORABAGAN	155
KRISHNANAGAR	1646
LALBAZAR-RADHABAZAR	118
LARGE TAXPAYER UNIT	10
LYONS RANGE-N.D.SARANI	46
MALDAH	1820
MIDNAPORE	1567
MONOHARKATRA-N.S.ROAD	47
PARK STREET	557
POSTABAZAR-BURTOLA	158
PURULIA	564
RAIGANJ	725
SALT LAKE	3291
SHIBPUR	2676
SHYAMBAZAR-MANICKTOLA-BEADON STREET	340
SILIGURI	1629
SRIRAMPUR	2200
STRAND ROAD-CHINABAZAR-RAJAKATRA	132
SURI	1282
TALTALA-NEW MARKET	261
TAMLUK	1672
ULTADANGA-COSSIPUR-BELGACHHIA	625
<b>Grand Total</b>	<b>43415</b>

*Source: API DATA*

## CHARGE-WISE SUO-MOTU CANCELLATIONS IN 2024-25

Merged Charge	No. of Suo-moto Cancellation
ALIPORE	132
ARMENIAN STREET-AMRATALA	42
ASANSOL	75
BAHARAMPUR	283

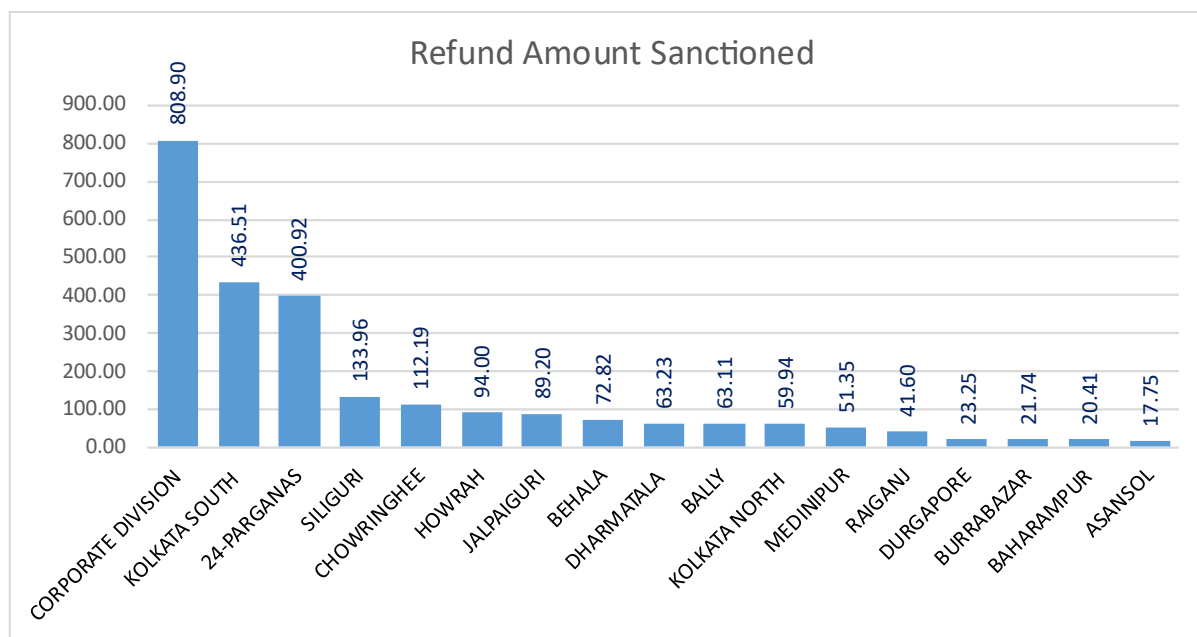
BALLYGUNGE	42
BALLY-SALKIA	137
BALURGHAT	3
BANKURA	531
BARASAT	672
BARDHAMAN	82
BARRACKPORE	322
BARUIPUR	654
BEHALA	292
BELIAGHATA	5
BHABANIPUR	9
BOWBAZAR	7
BUDGE BUDGE	143
CHANDNI CHAWK-PRINCEP STREET	4
COLLEGE STREET-SEALDAH	30
COLOOTOLA-EZRA STREET	21
COOCH BEHAR	76
DARJEELING	52
DIAMOND HARBOUR	322
DURGAPORE	111
ESPLANADE-FAIRLEY PLACE	4
HOWRAH-KADAMTALA	314
JALPAIGURI	11
JORASANKO-JORABAGAN	16
KRISHNANAGAR	88
LALBAZAR-RADHABAZAR	28
LARGE TAXPAYER UNIT	0
LYONS RANGE-N.D.SARANI	5
MALDAH	43
MIDNAPORE	1308
MONOHARKATRA-N.S.ROAD	24
PARK STREET	65
POSTABAZAR-BURTOLA	46
PURULIA	150
RAIGANJ	448
SALT LAKE	893
SHIBPUR	838
SHYAMBAZAR-MANICKTOLA-BEADON STREET	75
SILIGURI	1298
SRIRAMPUR	784
STRAND ROAD-CHINABAZAR-RAJAKATRA	62
SURI	5
TALTALA-NEW MARKET	152
TAMLUK	979
ULTADANGA-COSSIPUR-BELGACHHIA	55
<b>Grand Total</b>	<b>11738</b>

Source: API DATA

## CHARGE-WISE AND CIRCLE-WISE GST REFUND

### Circle-wise GST Refund Sanction Amount: 2024-25 (Rs. Cr) (Disposed by STATE Authority)

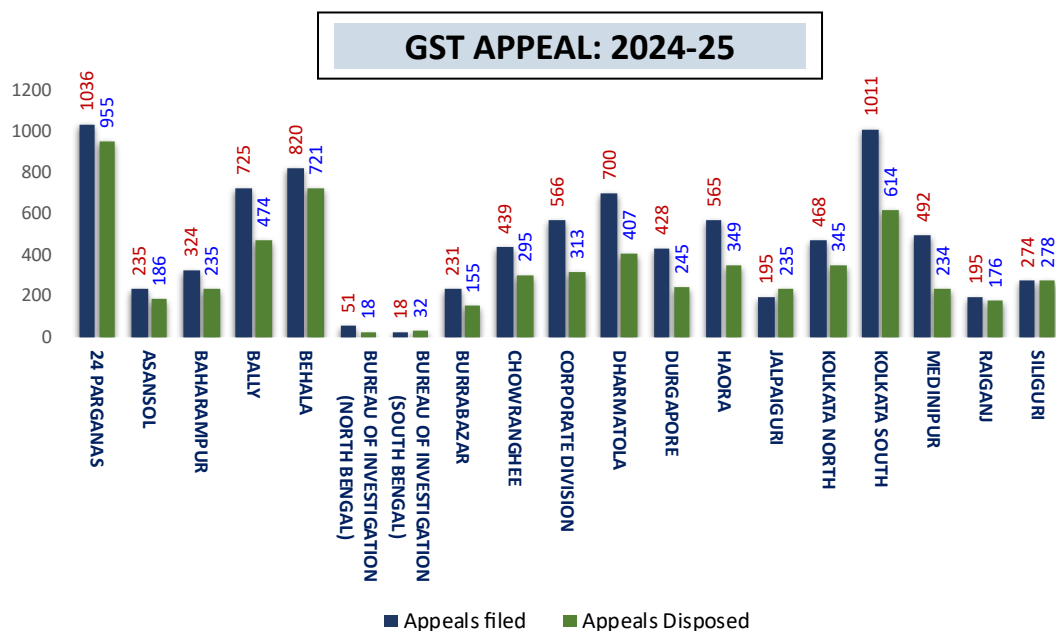
CIRCLE NAME	Refund Amount sanctioned
CORPORATE DIVISION	808.90
KOLKATA SOUTH	436.51
24-PARGANAS	400.92
SILIGURI	133.96
CHOWRINGHEE	112.19
HOWRAH	94.00
JALPAIGURI	89.20
BEHALA	72.82
DHARMATALA	63.23
BALLY	63.11
KOLKATA NORTH	59.94
MEDINIPUR	51.35
RAIGANJ	41.60
DURGAPORE	23.25
BURRABAZAR	21.74
BAHARAMPUR	20.41
ASANSOL	17.75
	<b>2510.88</b>



## APPEAL

### GST APPEAL

S. no.	Jurisdiction	GST Appeal Data FY 2024-25	
		Appeals Filed	Appeal Case Disposed
1	24 PARGANAS	1036	955
2	ASANSOL	235	186
3	BAHARAMPUR	324	235
4	BALLY	725	474
5	BEHALA	820	721
6	BUREAU OF INVESTIGATION (NORTH BENGAL)	51	18
7	BUREAU OF INVESTIGATION (SOUTH BENGAL)	18	32
8	BURRABAZAR	231	155
9	CHOWRANGHEE	439	295
10	CORPORATE DIVISION	566	313
11	DHARMATOLA	700	407
12	DURGAPORE	428	245
13	HAORA	565	349
14	JALPAIGURI	195	235
15	KOLKATA NORTH	468	345
16	KOLKATA SOUTH	1011	614
17	MEDINIPUR	492	234
18	RAIGANJ	195	176
19	SILIGURI	274	278
Total	Grand Total	8773	6267





## LEGACY APPEAL

## Legacy appeals filed during 2024-25

Circle	No of cases filed	No. of cases disposed of during 2024-25
24 PARGANAS	38	7
ASANSOL	5	2
BAHARAMPUR	14	3
BALLY	18	12
BEHALA	68	25
BURRABAZAR	2	0
CHOWRANGHEE	13	8
DHARMATOLA	8	5
DURGAPORE	45	29
HAORA	11	6
JALPAIGURI	3	1
KOLKATA NORTH	9	2
KOLKATA SOUTH	32	13
MEDINIPUR	27	9
RAIGANJ	3	4
SILIGURI	3	0
HEAD QUARTERS	7	3
<b>TOTAL</b>	<b>306</b>	<b>129</b>

## ADVANCE RULING

The scheme of Advance Ruling is incorporated in Chapter XVII of the Central Goods and Services Tax Act, 2017 and the West Bengal Goods and Services Tax Act, 2017 (collectively referred to as, the GST Act) which is almost similar to the provisions of Advance Ruling under the erstwhile service tax regime. The scheme allows any person, who is registered or desirous of obtaining registration under the GST Act, to file an application in a prescribed form on the common portal seeking in advance a ruling from the Authority for Advance Ruling. Thus, an application for advance ruling may be made either by a registered person or by an unregistered person. However, the application is to be made in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant and the questions on which the advance ruling may be sought must be on the matter specified under sub-section (2) of section 97 of the GST Act. The aim of advance ruling is to help the applicant in planning his business activities by way of providing certainty on various issues related to business which includes inter alia determination of the liability to pay tax on supply, admissibility of input tax credit etc. A ruling pronounced by the Advance Ruling Authority is binding on the applicant as well as the concerned officer or the jurisdictional officer of the applicant. An appeal can be filed before the Appellate Authority for Advance Ruling by the applicant or the concerned officer or the jurisdictional officer.

### Admissibility of application for Advance Ruling:

An application for advance ruling shall not be admitted if the question raised in the application is found to be already pending or decided in any proceedings in the case of an applicant under any of the provisions of the GST Act.

### Constitution of Advance Ruling Authority:

The West Bengal Authority for Advance Ruling and the West Bengal Appellate Authority for Advance Ruling have been constituted w.e.f. 01.07.2017 vide Notification No. 1157 F.T. and 1158 F.T. respectively both dated 30.06.2017 with its office in the premises of the Directorate of Commercial Taxes, West Bengal at 14, Beliaghata Road, Kolkata-700015.

YEAR	Number of advance ruling pronounced	Number of order passed by the Appellate Authority
2018-19	58	19
2019-20	22	2
2020-21	22	0
2021-22	24	3
2022-23	33	2
2023-24	29	6
2024-25	27	3

## GST POLICY PLANNING UNIT

GST Policy Planning Unit was set up by the Commissioner, Commercial Taxes, West Bengal vide Order number 4159-CT dated 27.04.2017 in the Office of the Commissioner, Commercial Taxes.

GST Policy Planning Unit has evolved as an important unit of the Directorate since its formation. The Unit plays a pivotal role in the functioning of the Directorate post implementation of GST. This unit formulates and places proposals for amendments in the WBGST Laws, issuance of the Tax Notifications, Tax (Rate) Notifications, Orders and Circulars and amendments thereof. The Unit is engaged in bringing out various GST related compilations and providing clarifications and explanations, wherever necessary, in cases of prevailing doubts. Officers of this unit regularly update the Commissioner on GST revenue trends and carry out necessary analyses for such purpose. The Unit is also actively associated in providing training on GST related matters to the officials of the Directorate and other stakeholders.

GST Policy Planning Unit also plays the instrumental role in West Bengal's representation in the meetings of the GST Council and various other national level committees and sub-committees that are constituted by the GST Council for implementation of GST. West Bengal is a member of the very important GST Implementation Committee (GIC), GST Law Committee, GST Fitment Committee and the IT Grievance Redressal Committee (ITGRC). While GIC is responsible for taking decision on urgent procedural issues on behalf of the GST Council, GST Law Committee is responsible for framing of the GST Laws and the rules and issuance of related clarifications. GST Fitment Committee is responsible for deciding upon the GST rates on goods and services and issuance of related clarifications. The ITGRC addresses the technical problems faced by the taxpayers on the common portal. Besides, West Bengal is also included as a member of various other committees and Group of Ministers (GoMs) that are constituted from time to time on several issues. The preparatory work for the meetings of these committees (excepting the ITGRC) is done by the officers of this unit who also accompany the Commissioner in these meetings.

The functions that are carried out by the GST Policy Planning Unit are summarized as below:

- Formulation of the WBGST Laws and the Rules, Tax Notifications, Tax (Rate) Notifications, Orders and Circulars and amendments thereof; sending proposals for issuance of the same and publication thereof upon approval.
- Preparatory work for attending the meetings of the GST Council, GST Law Committee, GST Fitment Committee and various other national level committees and sub-committees of which West Bengal is a member and attending such meetings as desired by the Commissioner.
- Keeping track of the deliberations and various submissions made by West Bengal in the GST Council meetings and also assisting the Commissioner in assisting Hon'ble MIC and Hon'ble ACS (Finance) in the said meetings.
- Drafting of various issues that are required to be sent from West Bengal for deliberation in the GST Law Committee and the GST Fitment Committee. Drafting of circulars, rules for deliberation

in the meetings of the aforesaid Committees as entrusted to West Bengal from time to time. Closely following the agenda items of the meetings of the aforesaid Committees and preparing views as and when required;

- Placing issues requiring change in GST law, rule, rate of tax and Circulars on the basis of own research of the unit or representations received before the Commissioner, State Tax, West Bengal.
- Examination of review proposals of GST law, rule, rate of tax and Circulars received from the Central Government as well as various stakeholders and placing the view of the unit to the Commissioner, State Tax, West Bengal.
- Responding to queries raised by various stakeholders including various Departments of the Government of West Bengal, Local Authorities, Governmental Authorities and Government Entities.
- Preparing and updating materials, notes, SOPs, presentations on various issues related to GST. Finalising of various contents (e.g. various Compilations, monthly GST updates) for maintenance of the 'GST PPU' tab both in internal and external website of the directorate.
- GST Policy Planning Unit has also played a major role in formulating the refund mechanism. SOP for processing of the refund claims has been prepared which is updated regularly incorporating the latest changes. A ratification system of GST refund orders by superior officers through e-office has been developed as per the guidance and approval of the Commissioner for facilitation of disposal of refund applications.
- Carrying on various sector/chapter specific studies in relation to the impact of GST on different sectors and also studying laws, rules and court orders related to GST.
- Carrying on data analyses for various GST related purpose and regularly updating the Commissioner on GST revenue trends and suggesting methods of revenue augmentation.
- Maintaining liaison with Finance Department and Law Department of the Govt. of West Bengal.
- GST Policy Planning Unit strives to create a resource centre for GST related issues as part of its regular functioning. Officials of the GST Policy Planning Unit actively participate in imparting training to the officials of the Directorate in collaboration with the HRD Cell of the Directorate. In the past, the officials from this unit have also trained officials of other Government Departments on GST related issues.
- Preparation of power point presentations on various issues for meetings/training sessions/seminars etc as well as attending Seminars/lecture sessions/meetings on GST as and when directed.
- Maintenance of a dedicated 'GST-PPU' Tab both in the internal as well the external website of the directorate. The Monthly GST Updates put up in these tabs are particularly helpful in keeping stakeholders updated with developments in GST.

- SOP on TDS in GST for nationwide circulation has primarily been drafted by the GST -PPU, West Bengal. This unit has always been proactive in solving various problems of DDOs in West Bengal.
- Clarifications sought by various trade bodies on different topics are being placed with the comments of the unit before the Commissioner for consideration.
- Performing various functions as assigned by the Commissioner of State tax from time to time.
- GST Policy Planning Unit has already come out with 3 editions of the book on WBGST Act and the Rules, a comprehensive and structured manual on GST Audit, 2 editions of the compilation of GST rate on Goods and Services and a handbook of GST on Real Estate. During this year GST Policy Planning Unit has come out with a handbook on Enforcement in GST and also a document on overview of Service Sectors in relation to applicability of GST. Work is in progress for bringing out the 4th edition of the WBGST Act and the Rules.
- Proposals for amendment in the WBGST Act, issuance of Notifications, Circulars etc. under the WBGST Act are placed by the GST Policy Planning Unit upon formulation of the same. Following is the summary of Notifications, Circulars etc. that have been issued under the WBGST Act, during the Financial Year 2024-25:

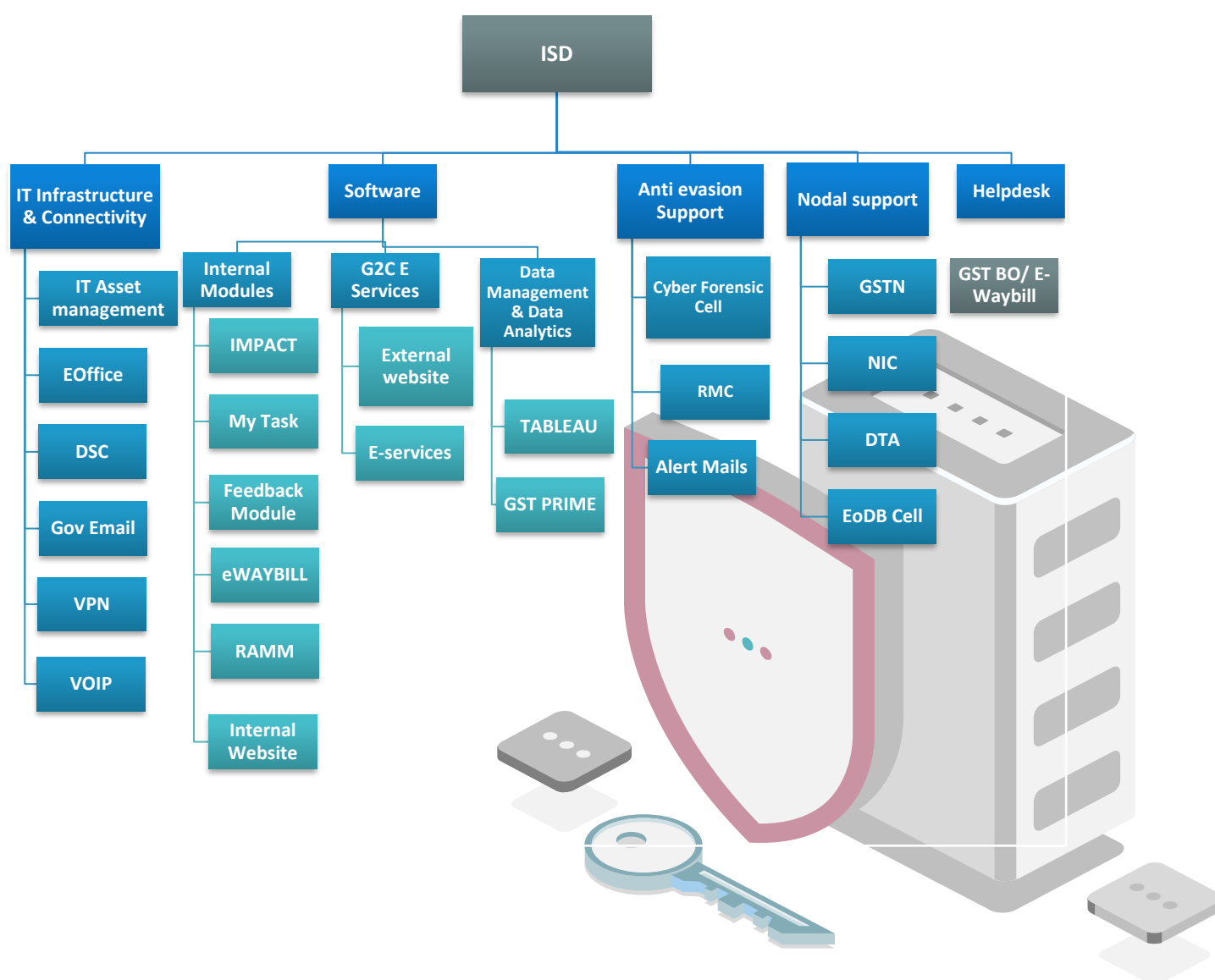
<b>Description</b>	<b>Number issued</b>
Amendment of WBGST Act	<b>1</b>
WBGST Tax Notifications (including GST Rules & amendments thereof)	<b>28</b>
Notf. Nos. - 637-F.T., 642-F.T. & 643 F.T. dtd 23.04.2024; 696-F.T. & 697-F.T. dtd 03.05.2024; 1202 F.T. dtd. 29.07.2024; 1269-F.T. & 1270-F.T. dtd 07.08.2024; 1780-F.T., 1781-F.T. & 1782-F.T. dtd 22.11.2024; 143 F.T. dtd. 27.01.2025; 188 F.T. dtd. 04.02.2025; 307-F.T., 308-F.T. & 309-F.T. dtd 25.02.2025; 311-F.T. & 312-F.T. dtd 25.02.2025; 01/2024-C.T./GST – 04/2024-C.T./GST & 01/2025-C.T./GST - 06/2025-C.T./GST	
WBGST Rate Notifications	<b>17</b>
Notf. Nos. - 644 F.T. dtd. 23.04.2024; 1271-F.T., 1272-F.T., 1273-F.T. dtd 07.08.2024; 1783-F.T., 1784-F.T., 1785-F.T., 1786-F.T. & 1787-F.T. dtd 22.11.2024; 341-F.T., 342-F.T., 343-F.T., 344-F.T., 345-F.T., 346-F.T., 347-F.T. & 348-F.T. dtd 03.03.2025	
WBGST Order under removal of difficulties	<b>0</b>
WBGST Orders	<b>0</b>
WBGST Trade Circulars	<b>39</b>
Trade Circular No. 01/2024 – 29/2024 & 01/2025-10/2025	

## INFORMATION SYSTEMS DIVISION

The ISD, is the internal information technology (IT) wing of the Directorate.

Headed by the Special Commissioner of Revenue, Information Systems Division is managed by Additional Commissioner of Revenue, Sr. Joint Commissioner and other Joint Commissioners, Deputy Commissioners, Assistant Commissioners and State Tax Officers.

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 have helped the State in bargaining State's demand in respect of division of tax payers between the States and the Union and also to develop revenue sharing model.



The Directorate of Commercial Taxes in West Bengal has been a pioneer in adopting e-Governance within the realm of indirect taxation in the state. Since 2014-15, it has introduced numerous citizen-centric e-services as part of Government Process Re-engineering (GPR) under the Mission Mode Project for Commercial Taxes (MMP-CT), which was an initiative of the National e-Governance Plan (NeGP).

To minimize compliance costs and improve the ease of doing business in West Bengal, the Directorate's dedicated and continuous efforts have earned recognition through prestigious awards such as the CSI Nihilent Award, National e-Governance Award, SKOCH Award, and Golden Peacock Award for its outstanding e-Governance initiatives implemented via diverse e-services. (Reference: [Awards and Recognitions](#))

The ISD has played a significant and contributory role in achieving these milestones.

a. IT Infrastructure & Connectivity

ISD has been playing the crucial role of maintaining and updating e-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

i. IT Asset Management

The following hardware assets have been procured for implementation of e- governance at various points of time. The hardware related assets can be categorized in two categories-

I. Server Related

II. Network-Infrastructure Related

▪ Server Related Assets

Installed at West Bengal State Data Center (WBSDC), Moni Bhandar, Salt Lake

1. Internal Central Server (IMPACT) / G2G System: for usage of internal application for CTD officials. Impact System is running on internal LAN/WAN system within CTD Network.
2. Web Server (DC): For providing e-services for Registered Dealer under the Directorate of Commercial Taxes
3. Web Server (DC), Web Server (DR) and Impact (DR) system: procured in FY 2013-14 to rollout all e-services for all Registered Dealers under the Directorate of Commercial Taxes
4. Web Server (DC) system: functional since 6th of February 2015
5. GST Prime Server: procured after implementation of GST Prime in CTD system in 2020-21

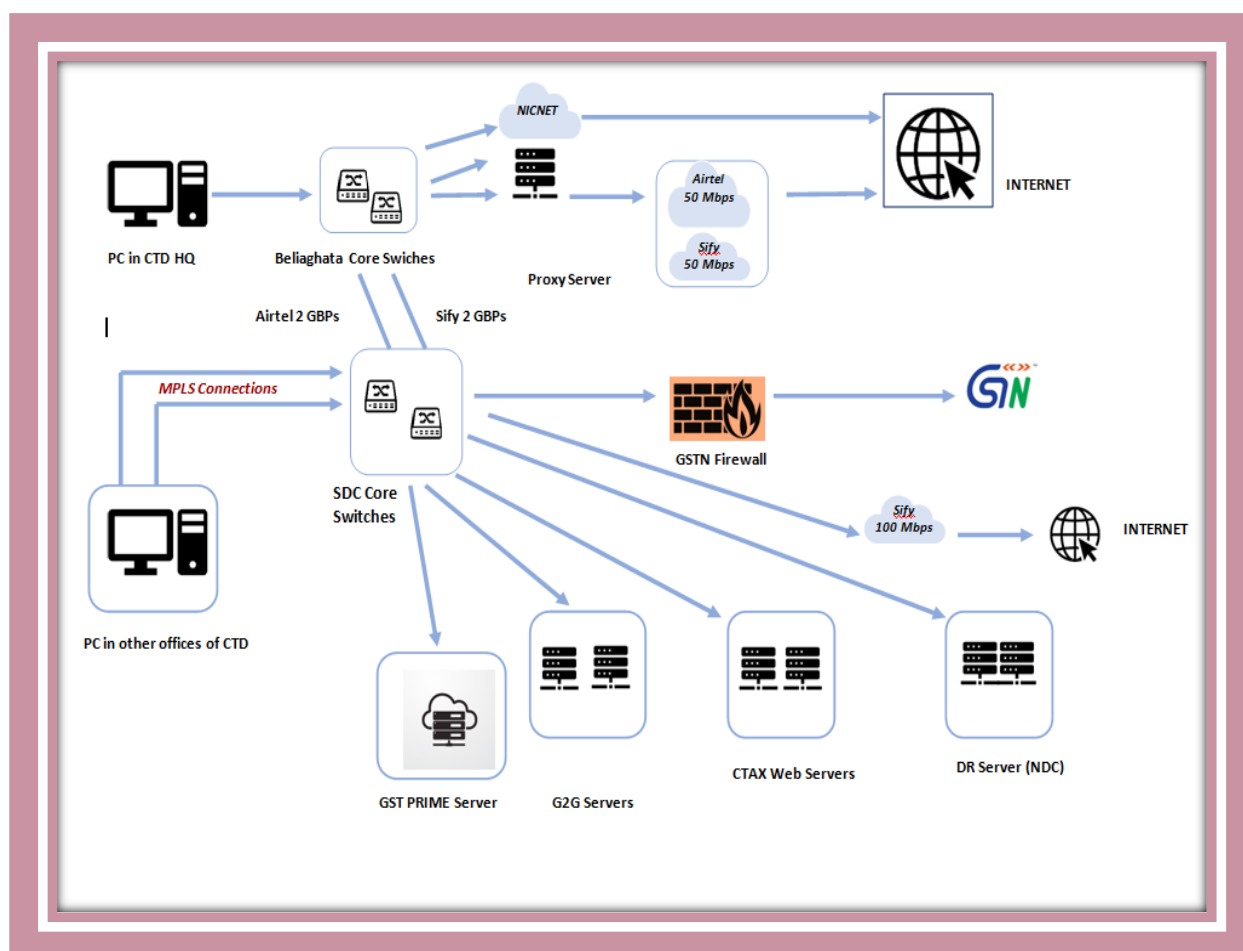
Installed at National Data Center (NDC), New Delhi

1. Web Server (G2C-DR) System and Internal Central Server (G2G-DR) System: Database of both G2G (DR) and G2C (DR) is in continuous sync with DC Database through National Knowledge Network (NKN) between WBSDC and NDC

- Network-Infrastructure Related Assets

1. We have two 2 Gbps Link between CTD HQ and West Bengal State Data Center
2. Further, we have two 100 Mbps Internet Links and Internet Proxy License s for various user of CTD - Two Internet links of 100 Mbps by M/s Bharti Airtel Ltd & by M/s Sify Ltd installed in 2020.
3. There is one 50 Mbps and another 20 Mbps links from PGCIL 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. 4743 LAN connections have been provided at all 38 locations.

Schematic diagram depicting the connectivity between CTD HQ office in Beliaghata, other CTD offices and West Bengal State Data Centre (SDC)





## b. Software

## i. Internal modules in CTD, West Bengal

	G2G e-services in CTD software ecosystem:
1.	<p><b>Tableau</b> is a robust business analytics platform that eases the visualisation and comprehension of large data volumes. Given the exponential daily growth of GST data, the earlier technology proved inadequate, resulting in protracted analysis times. Tableau allows users to connect to various data sources, create interactive dashboards and reports, and share insights with others. <u>Tableau was implemented in the Directorate of Commercial Taxes, WB to achieve the following results:</u></p> <ul style="list-style-type: none"> <li>➤ <b>Enhanced Data Analysis:</b> Tableau could help analyse large volumes of tax data to identify trends, patterns, and anomalies. This helped in detecting tax evasion, fraud, and other irregularities.</li> <li>➤ <b>Improved Decision Making:</b> By visualising complex data in a clear and concise manner, Tableau helped us make informed decisions about tax policies, enforcement strategies, and resource allocation.</li> <li>➤ <b>Increased Efficiency:</b> Tableau's intuitive interface and drag-and-drop functionality helped us automate reporting processes and improve overall efficiency.</li> <li>➤ <b>Decentralised access to data:</b> Tableau licenses distributed to all office heads provided decentralised access to data insights to Charge-Circle level, a significant improvement over the previous limitations.</li> </ul>
2.	<p><b>Refund Application Monitoring Module (RAMM):</b></p> <p>RAMM is one of a kind tool, designed and developed by Information System Division (ISD), Directorate of Commercial Taxes, Government of West Bengal within a short span of about ten months, to ensure swift disposal of refund applications under GST in a time-bound manner. With the help of RAMM, officers at different rungs of the hierarchy can monitor the refund applications at the level of Application Reference Number or ARN, a unique ID assigned to each refund application filed.</p>
3.	<p><b>NEW eWAYBILL MIS:</b></p> <p>The Directorate of Commercial Taxes has launched a new internal application, "New E-Waybill MIS," developed by the ISD team using modern technologies like React JS and Node JS. This tool delivers a faster, seamless user experience with real-time filtering and report downloads. It offers six key features: detailed E-Waybill lookup, GSTIN-based search with export options, transaction summaries by HSN, summary reports by GSTIN, HSN-specific item summaries, and vehicle number-based searches. The application is optimized for performance even on low-end</p>

	systems and includes a downloadable user guide, enabling officers to make quicker, more informed decisions through efficient access to E-Waybill data.
4.	<b>IMPACT</b> (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
5.	<b>My Task Module</b> is an in-house tool, developed by ISD which plays an effective role in allotting anti evasion related tasks directly to the Officers' dashboard whose performances are being regularly monitored by the superior officers. This year, 14984 cases were created in My task (enforcement). Out of the above cases, ISD created and assigned 10761 cases to different charges and investigation units. In this year Rs 751.36 Crore Revenue was realized from cases in Mytask and Rs 398.64 Crore from the cases created by ISD.
6.	<p><b>Feedback Module:</b></p> <p>ISD has introduced its own internal portal backed by data server for publication of the reports and collection of case-to-case feedback on action taken. The access to the module is restricted to offices only through self-generated userID and password. The Feedback module houses some very important tools of offices.</p> <ul style="list-style-type: none"> <li>• 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 to defaulters.</li> <li>• In addition to that, it also contains the Sector-wise Report of taxpayers wherein revenue realization for the particular sector can be seen.</li> <li>• It also includes the Supply Chain and ITC Chain as per GSTR-1 for a specific GSTIN under the analytical report, aimed at supporting investigations.</li> <li>• It also includes a taxpayer search feature to identify their involvement in any business using PAN, email, or mobile number.</li> <li>• The Feedback Module also includes a Checking Register for all BIs and zones in West Bengal, allowing entry of all Investigation and Realization details related to godowns and vehicles. Higher officials can centrally monitor the performance of all BIs and zones.</li> </ul>
7.	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 here. 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.
8	G2C e-services related to Commercial Taxes are available through WBCOMTAX portal ( <a href="https://www.wbcomtax.gov.in/">https://www.wbcomtax.gov.in/</a> ) G2C e-Services related to Profession Tax are offered through the public portal <a href="http://www.wbprofessiontax.gov.in">www.wbprofessiontax.gov.in</a>

	GST related G2G e-services are available through dedicated intranet Back-office portal ( <a href="https://boweb.internal.gst.gov.in/">https://boweb.internal.gst.gov.in/</a> ) which is also known as GST BO portal while the taxpayers use the single common Pan India based interface of GST portal ( <a href="http://www.gst.gov.in">www.gst.gov.in</a> ) which is single common interface for all taxpayers registered under GST across India.

## ii. Data management and data analytics

- The Commercial Taxes Directorate (CTD), West Bengal, hosts its dedicated database servers at the State Data Centre (SDC), West Bengal. Data is stored in various database servers (DC), and critical data is replicated to Disaster Recovery (DR) systems at the National Data Centre (NDC) in Delhi. CTD's data operates on Oracle RDBMS systems, encompassing external e-services (G2C) and internal software modules (G2G). Additionally, database servers are maintained for purposes such as internal application development, staging, and testing. A dedicated DAW server is available for tax officials focusing on data analysis tasks within ISD. The Oracle Golden Gate software facilitates real-time synchronization between G2G and G2C systems, while Oracle Data Protect enables real-time replication between SDC and NDC database servers. GST Prime data is stored in PostgreSQL systems, and frontend e-services as well as backend business logic are developed using Oracle Forms and Java, collaboratively by ISD and NIC, CTD West Bengal Unit. Oracle SQL (11g) is utilized for database development.
- Following the introduction of GST, ISD was assigned the responsibility of retrieving GST-related taxpayer data, such as registration, returns, payments, refunds, and e-waybill details, via APIs from GSTN and NIC e-waybill Central Team. Managing the tasks of extracting, verifying, filtering, storing, continuously updating, and monitoring this massive volume of data is an ongoing and demanding endeavor. These efforts ensure the data is available for generating MIS reports aimed at protecting and augmenting revenue.
- **Customized Reports Generated:**
  - Mismatch in various types of returns
  - Irregularities in e-waybill usage
  - Inconsistencies and anomalies in Input Tax Credit (ITC) appropriation
  - Discrepancies in taxpayer registration data

**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 2021-2022 for dissemination of information about 912 Auditees.

**GST Prime:** Developed by NIC Karnataka has been implemented in CTD, West Bengal and the application is functional based on GST data of West Bengal. This is used by CTD officers to analyse and monitor revenue collection and compliance. It provides various actionable reports based on analysis of data and helps in enforcing GST in a more efficient and effective manner.

## c. Anti-Evasion Support

### i. Cyber Forensic Cell

The nature of crime has evolved significantly with the advent of technology. Identity theft and remote cybercrimes have become the hallmark of the digital age, where perpetrators hide behind complex and untraceable layers of digital networks. To counter these threats, forensic data analysis has emerged as a crucial tool in uncovering and prosecuting cybercriminals.

One critical component of cyber forensic investigations is **Forensic Acquisition/Imaging**, conducted using write blockers to generate hash values (MD5 and SHA-1) from suspected electronic sources. These hashes ensure the integrity of digital evidence, making it tamper-proof and admissible in a court of law.



At the **Cyber Forensic Laboratory of the CTD, West Bengal**, advanced tools and methodologies are employed to collect, analyze, and preserve electronic evidence. The cell utilizes state-of-the-art equipment, including forensic duplicators, write blockers, FTK Forensic Imager, EnCase Imager, and Oxygen Mobile Forensics tools, to support both on-site investigations and lab-based analyses.

The primary goal of the cyber forensics team is to ensure the integrity of evidence and maintain a seamless chain of custody. This process enables investigators to identify perpetrators and present reliable evidence in legal proceedings.

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#### Routine Forensic Tasks

- The Cyber Forensic Cell regularly engages in the following activities:
  - Accessing and recovering deleted files, chat logs, emails, and other digital traces.
  - Retrieving deleted SMS and phone call logs.
  - Analyzing recorded phone conversations.
  - Determining user activity, including system usage and program execution details.
-

## Tools and Software in the Cyber Forensic Laboratory

- The laboratory is equipped with cutting-edge forensic tools and software, including:
    1. Forensic Workstation PC
    2. Forensic Duplicator
    3. Write Blocker
    4. Oxygen Forensic Detective Software
    5. EnCase Forensic
    6. Passware
- 

## Current Activities

- Our team is actively involved in the acquisition and analysis of digital evidence, such as:
    1. **Digital Media:** Extracting data from hard drives and pen drives using forensic duplicators and analyzing bit-by-bit images with EnCase Forensic.
    2. **Cloud Data:** Retrieving WhatsApp data from the cloud using Oxygen Forensic Detective Software.
- 

## Specialized Forensic Domains

- The Cyber Forensic Cell conducts investigations across several specialized domains:
    - **Network Forensics:** Monitoring and analyzing network traffic to identify and trace criminal activities.
    - **Email Forensics:** Recovering deleted emails and threads to gather critical case information.
    - **Memory Forensics:** Extracting and analyzing volatile data from RAM and cache to uncover valuable evidence.
    - **Mobile Forensics:** Investigating data on Android and iPhone devices.
    - **Database Forensics:** Analyzing database content and associated metadata for evidence.
    - **Disk Forensics:** Recovering active, modified, or deleted files from storage media.
    - **Cloud Forensics:** Accessing, retrieving, and analyzing data stored on cloud platforms.
- 

- Through these capabilities, the Cyber Forensic Cell remains at the forefront of combating digital crime and ensuring justice in an increasingly digitalized world.

## Work done by Cyber Forensic Laboratory in 2024-25:

DESCRIPTION		2024										2025			Total	
		Upto the F.Y. 2023-24	APRIL 2024	MAY 2024	JUNE 2024	JULY 2024	AUG 2024	SEPT 2024	OCT. 2024	NOV 2024	DEC 2024	JAN 2025	FEB 2025	MAR 2025	Total 2024-25	Since 01-01- 2021
CASES	(A) Number of Cases Received at CFL	41	3	4	0	4	2	6	1	3	3	7	6	10	49	90
	(B) Number of Cases attended on spot	21	2	1	0	0	2	6	0	4	2	1	3	3	24	45
EVIDENCES	(A) Number of Evidences Received at CFL	604	37	5	0	7	7	19	2	21	4	16	31	27	176	780
	(B) Number of Evidences further added to the list of existing under-process evidences under Disk Forensic (i.e. Hard Disc, Memory Card, Flash Drive, CCTV DVR Hard Disk, M.2 NVME SSD, M.2 NGFF SSD etc)	75	8	5	0	5	4	10	2	6	3	8	13	20	84	159
CATEGORY OF EVIDENCES	(C) Number of evidences further added to the list of existing under-process evidences under Cloud Forensic (i.e. WhatsApp, Google, Gmail etc.)	60	0	0	0	0	0	7	0	7	1	0	2	0	17	77
	(D) Number of evidences further added to the list of existing under-process evidences under Mobile Forensic (i.e. Android Phone, iPhone, SIM Card)	469	29	0	0	2	3	2	0	8	0	8	16	7	75	544
EVIDENCE OUTWARD	Number of evidences finally disposed of from the CFL and handed over to the respective I.O.	285	7	1	2	5	60	0	0	5	3	17	37	95	232	517
	Balance of evidences remaining at Lab															263
REPORTS	Number of Reports Submitted	31	3	1	1	3	4	0	0	1	2	4	2	10	31	62
	Balance of cases remaining at Lab															28
***** This Report is Generated on 11-04-2025 At 03:53:11 PM *****																

### ii. Alert Mails

ISD sends Alert Mails to officers of CTD on a regular basis whenever a new ARN for registration has links in respect of email ID, PAN, mobile number or email ID with an established fraudulent entity, intimating them of a possible fake registration attempt. In most cases, prompt action by the concerned office has prevented substantial leakage of revenue, thanks to Alert Mails.

### d. Revenue Mobilization Cell

The Revenue Mobilization Cell (RMC) was formed as a Cell under the Information Systems Division on 11<sup>th</sup>. September, 2024 with an objective to focus more on potentiality by way of exploring newer avenues of revenue augmentation to achieve a substantial growth during this year and ahead. The cell has jurisdiction over the entire state of West Bengal for the purpose of collecting/pulling data and analysis thereof from primary or secondary sources and creating actionable inputs from the field formation.

Scope of the Cell includes analysis of revenue trends, extensive data analysis with a focus on actionable reports, identifying potential sectors & areas and modus operandi of evaders, extensive e-survey to identify those escaping tax net. The goal of the Cell is to create inputs for field levels in a structured manner, creation and distribution of tasks fixing a time frame for execution and capturing periodic feedback in a planned way followed by evaluation of work done to assess future course of action.

There are 10 standard reports which are periodically distributed to all the units, out of which two reports are dynamic which are based on secondary data analysis. In the year 2024-25, RMC has generated more than 66000 alerts for field levels to work upon.



An assessment of impact of RMC reports in 2024-25 may be summarised as under:

- ✓ From analysis of abrupt increase in turnover, 88 taxpayers are cancelled and 20 others suspended.
- ✓ Analysis and subsequent steps on use of IGST ITC showed a revenue increase of Rs. 101 crores.
- ✓ Analysis of TDS/TCS mismatch resulted in Rs. 14 crore of revenue.
- ✓ Almost Rs. 18 crore of revenue are collected through analysis of excess balance in credit ledger and ITC reversal for exempt supply.
- ✓ Thematic cases resulted in Rs. 49 crore of revenue.
- ✓ 395 new tax deductors got registration in 2024-25 due to action upon reports with substantial increase in monthly TDS deductions.

#### e. Nodal Support

ISD provides nodal support with respect to Back Office and helps in liaising with GSTN/ NIC Karnataka for all technical issues.

1. **GST BACK OFFICE:** ISD regularly communicates with GSTN to resolve issues faced by officers and redress grievances raised by taxpayers to the extent possible. **625 out of 644** complaints were resolved in BO and **164 out of 166** complaints were resolved in FO in 2024-25 through ISD regarding various technical issues.
2. **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 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. Charges, Bureau of Investigation (BI) etc.

#### f. ISD-Help Desk

ISD runs a help desk for assisting RTPs and citizens with technical issues in all Acts administered by The Directorate.

### HELP DESK (For e-Services only)

Directorate of Commercial Taxes, Govt. of West Bengal

Room No. 06, Gr. Floor, Annex-III Building

#### SUMMARY REPORT OF WORK DONE FOR THE PERIOD FROM 01-01-2024 TO 12-12-2025

TOTAL WORKING DAYS	Visitors Attended	Phone Calls Replied	E-Mails Replied	Download & Reporting	KAVACH related Issue	GRIPS related Issue	TOTAL
221	4550	5400	810	168	45	16	10989

## g. Miscellaneous

- ISD has organized online Meetings, Virtual Hearings of cases and Training Sessions using WEBEX and Bharat VC during 2024-25.
- ISD officers attended Video Conferences with GSTN for communication of different updates in the GST e-governance system.
- Regular training sessions in collaboration with HRD have been organized for CTD officials.
- ISD has sent **80,414** mails and **15,06,944** SMS to varying sets of dealers for the purpose of communication on various issues.



## HRD CELL

The Commercial Tax Directorate is the most important revenue generating unit of the State of West Bengal and human resource is the most crucial input that goes into the process of generation of State revenue. In an era marked by rapid economic changes, increasing taxpayer expectations, evolving legal-administrative frameworks, and the growing adoption of emerging technology, the role of HRD in nurturing a skilled, ethical, and responsive workforce is more critical than ever in the Directorate of Commercial Taxes, West Bengal.

The performance of the HRD Cell for the year 2024-25 may be summed up as under:

### HRD Capacity Building Programme

#### Induction Training :

Training of probationers - WBRS officers and STOs

#### In- Service Training :

Training to bridge the performance gap of in-service officers

#### Outreach Training :

Training for other stake holders like taxpayers, tax professionals

### INDUCTION LEVEL TRAINING PROGRAMME CONDUCTED

#### DURING THE FINANCIAL YEAR 2024-25

SL. No.	NAME OF THE TRAINING	TOTAL PARTICIPANTS	TOTAL HOURS
1	Induction Level Training Programme for WBRS officers & STOs	22	110
2	Induction Level Training Programme for ACRs & STOs	27	140
3	Induction Level Training Programme for ACRs	50	85
4	Induction Level Training Programme for STOs (South Bengal) Phase 1	94	35
5	Induction Level Training Programme for STOs (North Bengal) Phase 1	6	35
TOTAL		199	405

### IN- SERVICE TRAINING PROGRAMME CONDUCTED

#### DURING THE FINANCIAL YEAR 2024-25

SL. No.	NAME OF THE TRAINING	TOTAL PARTICIPANTS
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1	A Session on Cyber Forensic	76
2	A Session on Report writing skill with emphasis on ab initio cancellation of Registration under GST Act, 2017	64
3	Training on Artificial Intelligence	50
4	Training on Profession Tax, Acts and Rules	14
5	Training on Refund under Rule 89(4B)	38
6	Interactive session on ECD less Payment persuasion on Profession Tax	42
7	Online Training on GST Audit with special emphasis on Field Audit	205
8	Training on Tally Software	20
9	Online Training on GST Audit with special emphasis on Field Audit	301
10	Training on GST Prime	58
11	Training on GST Prime	53
12	Online Training on Concept of State Revenue & its optimization through IGST Settlement	152
13	Training on Tally Software	17
14	Training on GST Prime	49
15	Preliminary Training on GSK BAO (Online)	118
16	Interactive Session with Legal Experts on GST and Other Legacy Forms	35
17	Interactive Session on GST	115
18	Interactive session on GSK BAO	26
19	Training on Registration Vertical & GST Subidha Kendra	36
20	Training on GST Refund for Newly Posted Officers at Refund Vertical	9
21	Valediction of Induction Level Training Programme for STOs	30
22	Training on Motivation & Communication Skill	45
23	Training on Tableau Business Intelligence Tool	96
24	Online Training on Tableau Business Intelligence Tool	52
25	Training on GST Refund Application Monitoring	73
26	Training on Cyber Crime and Cyber Forensic Tools	65
27	Online Webinar on Optimization of share of IGST revenue through reporting of lapsed ITC in Table 4(D)(2) of GSTR 3B	89
28	Online Webinar Back Office Functionality related to GST Amnesty Scheme us 128A	222
29	Session on Tally Software	15
30	Online Session on Issues Related to Appeal Disposal	84
31	Training on SAP (System, Application and Products in data processing) on 07-03-2025	64
32	Exchange Program on Audit under GST on 08-03-2025	61
33	Webinar on the updates of Back Office functionality related to GST Amnesty Scheme	243
34	Webinar on Latest Updates on GST Amnesty Scheme	43

TOTAL

2660

**OUTREACH TRAINING PROGRAMME FOR THE STAKE HOLDERS CONDUCTED DURING THE  
FINANCIAL YEAR 2024-25**

In this financial year the HRD Cell has conducted extensive Outreach Programmes in the backdrop of **onset of the GST Amnesty Scheme** both in online and offline mode. Those programmes were formulated in such manner that has covered stakeholders from the entire state of West Bengal. The following is the list of training programmes and the participants attended therein-

SL. No.	NAME OF THE TRAINING	TOTAL PARTICIPANTS
1	Outreach Programme and Interactive Session on Amnesty Scheme under GST	104
2	Online Session on Amnesty Scheme under GST	237
3	Online Session on Amnesty Scheme under GST	111
4	Webinar on GST Amnesty Scheme	86
	TOTAL	538

**Summary of Participants for various Training Programmes are as Follows-**

- Total number of STO &WBRS Officials trained (through Offline & Online mode)in **Induction Level Trainings** during the Financial Year 2024-25 = **199**
- Total number of participants underwent **In-service Training Programmes**& others during the Financial Year 2024-25 = **2660**
- Total number of participants underwent **Outreach Training programmes** during the Financial Year 2024-25 = **538**

However, apart from conducting and organizing the said Training Programmes in both Offline and Online mode, the Cell has also co-ordinated many programmes with infrastructural and faculty support from its pool. In 2024-25 financial year the HRD Cell has also conducted the following trainings for WBRS Officers in **collaboration with Netaji Subhas Administrative Training Institute, WB-**

SL. No.	NAME OF THE TRAINING	NO OF TRAINING	TOTAL PARTICIPANTS
1	Training on Augmentation of Revenue based on Enforcement for WBRS Officers	4	81
2	Training on Refresher Course on GST fro Officers of Bureau of Investigation	2	56
	TOTAL		137

### Non-training activity -

Setting up of a **HRD Library** – a major initiative during 2024-25 towards strengthening team spirit and nurturing the quest of knowledge among employees of the Directorate has been opening and running of a HRD library. The library has collection of books and journals related to law, accountancy, management, literature, travelogues, biographies and issues of general interest. The novelty of the library is that it bolsters its collection not only by way of purchase out of government funds, but also from voluntary donation of books by its members and well-wishers.

In the coming year the HRD cell envisions to emphasise training on service sector and expand the horizon of activities towards offering a better work life balance for the employees. Officers and employees of a Government department or Directorate are frontline faces of the state administration. Their conduct, decision-making, and taxpayer interaction reflect directly on the responsiveness of the Government. The HRD Cell will aim at attaining professionalism by instilling values such as integrity, impartiality, service orientation, and accountability. Soft skill training, ethical workshops, and performance management initiatives would be undertaken to further promote a culture of fairness and transparency.

## PUBLIC RELATIONS OFFICE

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The Public Relations Section of the Directorate of Commercial Taxes serves as the face of the Directorate, acting as the primary communicator for nearly all issues concerning the Directorate. In addition to managing daily interactions with visitors and handling telephone inquiries related to the West Bengal Goods and Services Tax Act, 2017, the West Bengal Sales Tax Act, 1994, the West Bengal Value Added Tax Act, 2003, the Central Sales Tax Act, 1956 (74 of 1956), and the West Bengal Tax on Entry of Goods into Local Areas Act, 2012, this section is tasked with:

### **I. Routine Tasks:**

1. Preparing and publishing advertisements for newspapers.
2. Preparing and publishing Departmental Circulars and other Circulars issued by the Commissioner of Commercial Taxes, West Bengal, to guide officers of the Directorate on significant issues.
3. Publishing orders issued by the Commissioner of Commercial Taxes, West Bengal, on various taxation matters.
4. Communicating with the Union Government and other State Governments on current and anticipated taxation issues.
5. Engaging in communication and interactions with the Principal Chief Commissioner/Chief Commissioner of Central Tax, Kolkata Zone, regarding GST matters and notifications.
6. Providing written, telephonic, or email responses to queries from governments, institutions, taxpayers, dealers, tax practitioners, trade bodies, and other individuals.
7. Processing pre-budget proposals received from Chambers of Commerce, trade bodies, industries, and individuals concerning taxation matters addressed by the Directorate.
8. Attending seminars, symposiums, and events organized by trade bodies, other government departments, and various associations.
9. Organizing outreach programs on GST laws and GST Network to disseminate GST information to members of Chambers of Commerce, trade bodies, tax advocates, practitioners, and dealers.
10. Assisting the Commissioner with miscellaneous petitions submitted under various Acts.

## II. Special Tasks:

### 1. Appellate Advance Ruling:

The Public Relations Officer (PRO) assists the Appellate Authority for Advance Ruling, as constituted under Section 99 of the GST Act, 2017. Responsibilities include scrutinizing appeal petitions, scheduling hearing dates, briefing bench members, assisting during hearings, and providing other required support.

### 2. Coordination Between State and Central GST Officials:

The PRO acts as the Nodal Officer for the exchange of reports between jurisdictional officers of the State GST Authority and the Central GST Authority concerning matters like claims/revised claims of Input Tax Credit (ITC) in TRAN-1 and TRAN-2, among others.

### 3. Grievance Redressal:

The PRO is responsible for resolving complaints through letters and emails. Additionally, the PRO serves as the nodal officer at the sub-office level for the Directorate of Commercial Taxes, liaising with the CMO grievance redressal portal.

## Trade Circulars & Orders issued by the Commissioner, State Tax during the F.Y. 2024-25:

### I. GST (Trade Circulars):

01/2024	08/07/2024	Reduction of Government Litigation – fixing monetary limits for filing appeals or applications by the Department before GSTAT, High Courts and Supreme Court.
02/2024	08/07/2024	Clarifications on various issues pertaining to special procedure for the manufacturers of the specified commodities (tobacco, pan masala etc.)
03/2024	08/07/2024	Clarification on the provisions of clause (ca) of Section 10(1) of the Integrated Goods and Service Tax Act, 2017 relating to place of supply.
04/2024	08/07/2024	Clarification on valuation of supply of import of services by a related person where recipient is eligible to full input tax credit.
05/2024	08/07/2024	Clarification on time limit under Section 16(4) of WBGST Act, 2017 in respect of RCM supplies received from unregistered persons.

06/2024	08/07/2024	Clarification on mechanism for providing evidence of compliance of conditions of Section 15(3)(b)(ii) of the WBGST Act, 2017 by the suppliers.
07/2024	08/07/2024	Seeking clarity on taxability of re-imbursement of securities/shares as ESOP/ESPP/RSU provided by a company to its employees.
08/2024	08/07/2024	Clarification on the requirement of reversal of input tax credit in respect of the portion of the premium for life insurance policies which is not included in taxable value.
09/2024	08/07/2024	Clarification on taxability of wreck and salvage values in motor insurance claims.
10/2024	08/07/2024	Clarification in respect of GST liability and input tax credit (ITC) availability in cases involving Warranty/ Extended Warranty, in furtherance to Trade Circular No. 08/2023 dated 11.09.2023.
11/2024	08/07/2024	Entitlement of ITC by the insurance companies on the expenses incurred for repair of motor vehicles in case of reimbursement mode of insurance claim settlement.
12/2024	08/07/2024	Clarification regarding taxability of the transaction of providing loan by an overseas affiliate to its Indian affiliate or by a person to a related person.
13/2024	08/07/2024	Clarification on availability of input tax credit on ducts and manholes used in network of optical fiber cables (OFCs) in terms of section 17(5) of the WBGST Act, 2017.
14/2024	08/07/2024	Clarification on place of supply applicable for custodial services provided by banks to Foreign Portfolio Investors.
15/2024	08/07/2024	Time of supply on Annuity Payments under HAM Projects.
16/2024	08/07/2024	Time of supply in respect of supply of allotment of Spectrum to Telecom companies in cases where an option is given to the Telecom Companies for payment of licence fee and Spectrum usage charges in instalments in addition to an option of upfront payment.
17/2024	11/09/2024	Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation.

18/2024	11/09/2024	Clarification on various issues pertaining to taxability and valuation of supply of services of providing corporate guarantee between related persons.
19/2024	11/09/2024	Mechanism for refund of additional Integrated Tax (IGST) paid on account of upward revision in price of the goods subsequent to exports.
20/2024	11/09/2024	Processing of refund applications filed by Canteen Stores Department (CSD).
21/2024	11/09/2024	Clarifications regarding applicability of GST on certain services.
22/2024	11/09/2024	Clarifications regarding GST rates & classification (goods).
23/2024	04/10/2024	Clarification in respect of advertising services provided to foreign clients.
24/2024	04/10/2024	Clarification on availability of input tax credit in respect of demo vehicles.
25/2024	04/10/2024	Clarification on place of supply of data hosting services provided by service providers located in India to cloud computing service providers located outside India.
26/2024	04/10/2024	Clarification regarding regularization of refund of IGST availed in contravention of rule 96(10) of the WBGST Rules, 2017, in cases where the exporters had imported certain inputs without payment of integrated taxes and compensation cess.
27/2024	16/12/2024	Clarifications regarding applicability of GST on certain services.
28/2024	16/12/2024	Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 54th meeting held on 9th September 2024 at New Delhi.
29/2024	16/12/2024	Clarification regarding the scope of "as is / as is, where is basis" mentioned in the GST Circulars issued on the basis of recommendation of the GST Council in its meetings.
01/2025	08/01/2025	Clarification in respect of input tax credit availed by electronic commerce operators where services specified under Section 9(5) of West Bengal Goods and Services Tax Act, 2017 are supplied through their platform.



02/2025	08/01/2025	Clarification on availability of input tax credit as per clause (b) of sub-section (2) of section 16 of the West Bengal Goods and Services Tax Act, 2017 in respect of goods which have been delivered by the supplier at his place of business under Ex-Works Contract.
03/2025	08/01/2025	Clarification on place of supply of Online Services supplied by the suppliers of services to unregistered recipients.
04/2025	08/01/2025	Clarification on various issues pertaining to GST treatment of vouchers.
05/2025	13/03/2025	Clarifying the issues regarding implementation of provisions of sub-section (5) and sub-section (6) in section 16 of WBGST Act, 2017.
06/2025	13/03/2025	Clarification of various doubts related to Section 128A of the CGST Act, 2017.
07/2025	18/03/2025	Regularizing payment of GST on co-insurance premium apportioned by the lead insurer to the co-insurer and on ceding /re-insurance commission deducted from the reinsurance premium paid by the insurer to the reinsurer.
08/2025	18/03/2025	Clarifications regarding applicability of GST on certain services.
09/2025	18/03/2025	Clarification on applicability of late fee for delay in furnishing of FORM GSTR-9C.
10/2025	18/03/2025	Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 55th meeting held on 21st December, 2024, at Jaisalmer.

## II. GST (ORDERS)

No	Date	Subject
3370 -CT	28/05/2024	Selection of registered persons for Audit of records under the WBGST Act, 2017 for the financial years 2020-21 and 2021-22 or parts thereof
3684-CT	12/06/2024	Selection of further fifty-four (54) registered persons for Audit of records under the WBGST Act, 2017 for the financial year 2020-21 or part thereof

02/WBGST/PRO/2024	12/09/2024	Partial modification of order no. 03/WBGST/PRO/2021 dated 17.08.2021
6069/CT	17/09/2024	Deselection of RTPs selected for Audit as per section 65 of the WBGST Act, 2017 for the period starting on or after 1st day of April, 2020 and ending on or before 31st day of March, 2021 and on or after 1st day of April, 2021 and ending on or before 31st day of March, 2022 or part thereof.
6395/CT	30/09/2024	Extension of period for completion of Audit as per the proviso to sub-section (4) of section 65 of the WBGST Act, 2017 for the period starting on or after 1st day of April, 2020 and ending on or before 31st day of March, 2021, in cases where audit has commenced between 1st day of July 2024 and 30th day of July 2024
499-CT	22/01/2025	De-selection of RTPs selected for Audit for the period starting on or after 1st day of April, 2021 and ending on or before 31st day of March, 2022 or part thereof.
500-CT	22/01/2025	Selection of registered persons for Audit for the period starting on or after 1st day of April, 2021 and ending on or before 31st day of March 2022 or part thereof.
501-CT	22/01/2025	Selection of registered persons for Audit for the period starting on or after 1st day of April, 2022 and ending on or before 31st day of March, 2023 or part thereof.
25/WBGST/PRO/2025	12/02/2025	Conduct of personal hearing in virtual mode through video conferencing facility.
29/WBGST/PRO/2025	27/02/2025	Delegation of power by the Commissioner under different sections of the WBGST Act, 2017 (Seeks to make further amendments in the order no. 24/WBGST/PRO//17-18 dated 14.12.2017).

## LAW SECTION

The Law Section of the Commercial Tax Directorate plays a vital role in managing legal disputes involving the State of West Bengal across various judicial and quasi-judicial forums. These include the West Bengal Commercial Taxes Appellate and Revisional Board (WBA&RB), the West Bengal Taxation Tribunal (WBTT), the West Bengal State Administrative Tribunal (WBSAT), the Central Sales Tax Appellate Authority (CSTAA), the Hon'ble Kolkata High Court, the Hon'ble Supreme Court of India, the National Company Law Tribunal (NCLT), and other Civil and Criminal courts.

This Section maintains regular liaison with the Legal Remembrancer's Office, the Advocate General's and Government Pleaders' Offices, and State Government Lawyers. It ensures proper legal representation for the State and assists the Commissioner in determining whether the Directorate should challenge court decisions in higher forums. Beyond revenue matters, it meticulously handles service-related legal issues concerning Directorate employees.

In the WBA&RB, officers of the Law Section serve as Departmental Representatives, defending revision cases filed by aggrieved taxpayers. Similarly, in the WBTT, specially designated officers act as State Representatives. The Section also serves as the nodal agency providing administrative support to both WBA&RB and WBTT.

The Law Section proposes the engagement of government counsels for cases before the Hon'ble Supreme Court, High Court, and in critical matters before the WBTT. In criminal matters, officers coordinate with Public Prosecutors and the Police to ensure effective prosecution.

Law section plays a key role in communicating orders from judicial forums—particularly the Hon'ble High Court and WBTT—to concerned respondents, ensuring compliance within stipulated timelines. A dedicated team monitors cause-lists daily, collects para-wise replies from respondent officers, drafts affidavits in opposition, and ensures timely filing. Law Section coordinates briefings between counsels and concerned officers, and identify court decisions with significant legal or revenue implications.

The Law Section provides complete support in contempt cases. During 2024–25, six contempt petitions were filed; all were effectively defended, leading to dismissal of proceedings.

The Section coordinates with the Finance Department, State Vigilance Commission, and other authorities in service matters before the WBSAT. It ensures timely submission of records, counsel briefings, and strengthens the State's legal stance. Orders and judgments are collected and disseminated through email and other means.

A well-equipped legal library is maintained, offering access to key legal texts such as the WB Sales Tax Acts (1941, 1954, 1994), CST Act (1956), WB VAT Act (2003), GST Act (2017), CPC (1908), IPC (1972), Bengal

Raw Jute Taxation Act (1941), and the Factories Act (1948). Legal journals and case compilations are also procured and distributed. Significant judgments are uploaded to the internal website to keep officers updated.

## CASE STATUS AS ON 31.03.2025

### A. Hon'ble High Court Cases

#### Revenue Matters

- Opening Balance: 1401
- New Cases: 1154
- Total Disposed: 885
- Closing Balance: 1670
- Disposal Rate in Favour of Revenue: 60%
- Remanded for Fresh Adjudication: 25%
- Appeals/Reviews Filed by Department: 6 (against Single Bench)
- SLPs Filed: 4 (against Division Bench)

#### Service Matters

- Opening Balance: 4
- New Cases: 1
- Disposed: NIL
- Closing Balance: 5

### B. Other Fora

Forum	Op. Balance	New Cases	Disposed	Cl. Balance
Supreme Court	33	4	7	30
CSTAA	9	NIL	NIL	9
WBTT	10884	235	1199	9920
WBA&RB	2346	36	312	2070
Other Courts	24	16	11	29
WBSAT	17	6	4	19

## **NATIONAL COMPANY LAW TRIBUNAL (NCLT)**

With the implementation of the Insolvency & Bankruptcy Code (IBC), 2016, NCLT has emerged as a platform for recovery of long-standing dues. As Operational Creditors, the Directorate has been filing claims under the Corporate Insolvency Resolution Process (CIRP). Officers of the Law Section identify eligible companies, guide field officers in claim submissions, and monitor NCLT orders. During 2024–25, the Directorate filed 65 claims totalling Rs. 90,85,45,830 before Resolution Professionals. Appeals to NCLAT are also pursued where revenue interests are adversely affected.

## **CRIMINAL PROSECUTION UNDER GST**

In the GST regime, officers are empowered to initiate criminal proceedings. Several serious offenders were arrested and charge sheet(s) filed under GST. The Law Section provided robust legal and logistical support in the investigation and prosecution.

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## **CONCLUDING NOTE**

The Law Section of the Commercial Tax Directorate continues to be an important part of the Department's legal framework. Through its efficient handling of legal cases, timely coordination, and support to various forums, it plays a key role in protecting government revenue and resolving service matters effectively.

## TAX RECOVERY OFFICE

In terms of the resolution no. 987F-T. Dated 20/03/1973, a separate Certificate Organization consisting of four (4) Courts under the Directorate of Commercial Taxes, West Bengal under the Finance (Taxation) Department Govt. of West Bengal was set up for the purpose of dealing with the Certificate Cases relating to Sales Tax dues.

In terms of the resolution no. 3231-F-T. Dated 30/09/2004, Nine (9) separate Certificate Offices/Tax Recovery Offices consisting of 1(one) Certificate Court each under the Directorate of Commercial Taxes were set up to deal with the Certificate Cases.

Name of Tax Recovery Offices	Caters to districts
Salt Lake TRO	Kolkata
	24 Parganas ( North)
	24 Parganas ( South)
Durgapur	Paschim Bardhaman
	Purba Bardhaman
	Bankura
	Birbhum
Purulia	Purulia
Midnapore	Paschim Midnapore
	Purba Midnapore
	Jhargram
Howrah	Howrah
Serampore	Hooghly
Berhampore	Murshidabad
	Nadia
Raiganj	Uttar Dinajpur
	Dakshin Dinajpur
	Malda
Jalpaiguri	Jalpaiguri
	Coochbehar
	Alipurduar
Siliguri	Darjeeling
	Kalimpong

Tax Recovery Units	Amount realized during the period under the following sub-heads (Rs)				
	WBVAT	CO/ WBST	Amusement Tax	PT	Total
<b>Saltlake</b>	68,93,570	44,62,926	1,32,91,042	50,000	2,46,97,538
<b>Durgapur</b>	00	00	00	00	00
<b>Purulia</b>	00	00	00	00	00
<b>Midnapore</b>	1,29,146	00	00	00	1,29,146
<b>Howrah</b>	90244	00	00	00	90244
<b>Serampore</b>	00	00	00	00	00
<b>Berhampore</b>	39,158	00	00	00	39,158
<b>Raiganj</b>	5,02,332	00	00	00	5,02,332
<b>Jalpaiguri</b>	00	00	00	00	00
<b>Siliguri</b>	1,08,763	00	00	00	1,08,763
<b>Grand Total</b>	<b>77,63,213</b>	<b>44,62,926</b>	<b>1,32,91,042</b>	<b>50,000</b>	<b>2,55,67,181</b>

## CENTRAL REFUND UNIT

Central Refund Unit (CRU) is an important wing under the Directorate of Commercial Taxes entrusted with the job of processing and disposing of post assessment refunds above rupees five lakhs; arising out of assessment, audit, appeal or revision. Headed by a Special/Additional Commissioner, the CRU consists of two officers in the rank of Senior Joint Commissioner.

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.

Upon due perusal of the assessment/audit orders, appellate & revisional orders, order of Hon'ble W.B.T.T etc. as applicable, recommendation of post assessment refund is made and every effort is taken to check evasion & pilferage of revenue.

On many occasions CRU has detected some considerable amount of 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 on different account and offered suggestions to the assessing authority about how to probe the genuineness of such 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. While disposing Post assessment refund cases, available records are checked relating to purchase, sale, stock transfer, central sale, exports, works contract, import, D/Forms, payments, stock book & ledger & bank statement, assessment order, appeal order, balance sheet, Form- 88, purchase list, export list, Bank certificate in Form-35 etc, auditor certificate, returns and other available records. Cross verification is made through IMPACT database for import, purchase & sale, mismatch and its online reconciliation, contractual value, STDS, payment, ICEGATE and DGFT site for export and realisation of foreign exchange, import license issued by DGFT etc. Cross verification is also made from DAW report and IMPACT database on assessed dues module, pre-assessment refund module, assessment module, suspect dealer's list, ab-initio cancelled dealer's list, sale-purchase ratio & tax performance of top sellers and their downward top sellers, sale-purchase as declared by others, return summary etc. On several occasions, the findings of the CRU have paved the way for recovery of substantial tax revenue.



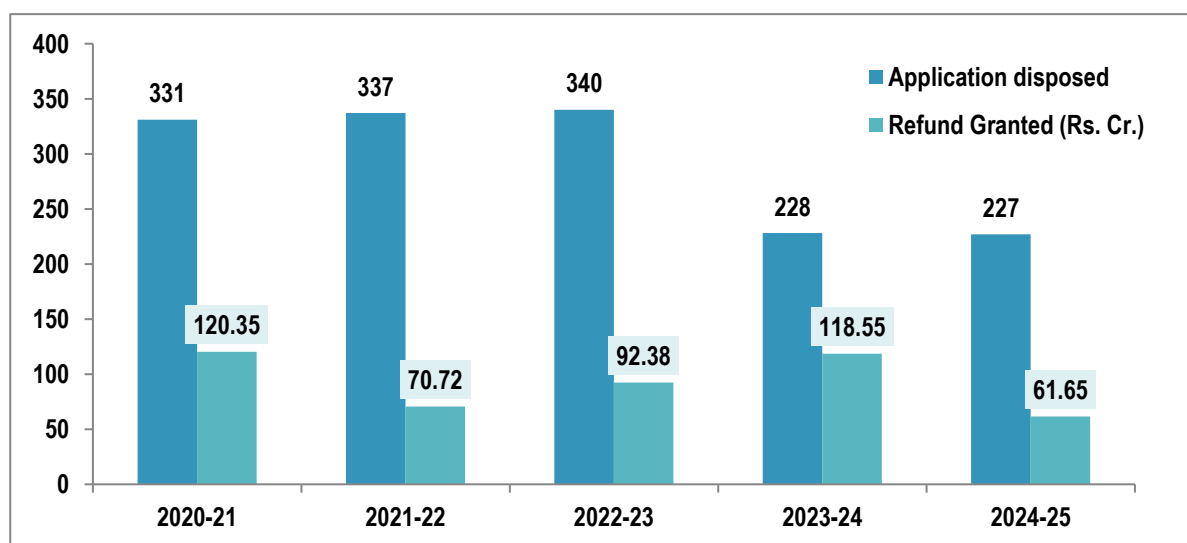
The recent changes in the statute providing for interest on delayed refund made it imperative to grant refund immediately after assessment. Courts too have imposed cost and interest on delayed payment of refund. Keeping that in mind CRU has been disposing of such cases on a priority basis.

During the financial year 2024-2025, total amount of refund disallowed/ revenue guarded by CRU stands at Rs.1.97 Cr.

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

Year	2020-21	2021-22	2022-23	2023-24	2024-25
Application disposed	331	337	340	228	227
<b>Refund Granted (Rs. Cr.)</b>	120.35	70.72	92.38	118.55	61.65

**GRAPH: POST ASSESSMENT REUND (VAT)**



## INTERNAL AUDIT WING

Internal Audit Wing of the Directorate of Commercial Taxes is a permanent in-house system for analyzing & scrutinizing the assessments of WBVAT/Sales Tax & detecting irregularities, if any, to inform the Authority for necessary action.

There are lists of Legacy Audit Queries & GST Audit Observations (OBS) in Audit Query Menu of Internal Website. Charge Officers can see gist of queries in IMPACT module also. Officers can filter the list of queries Charge-wise/Period-wise /Act-wise/ Grounds-wise etc.

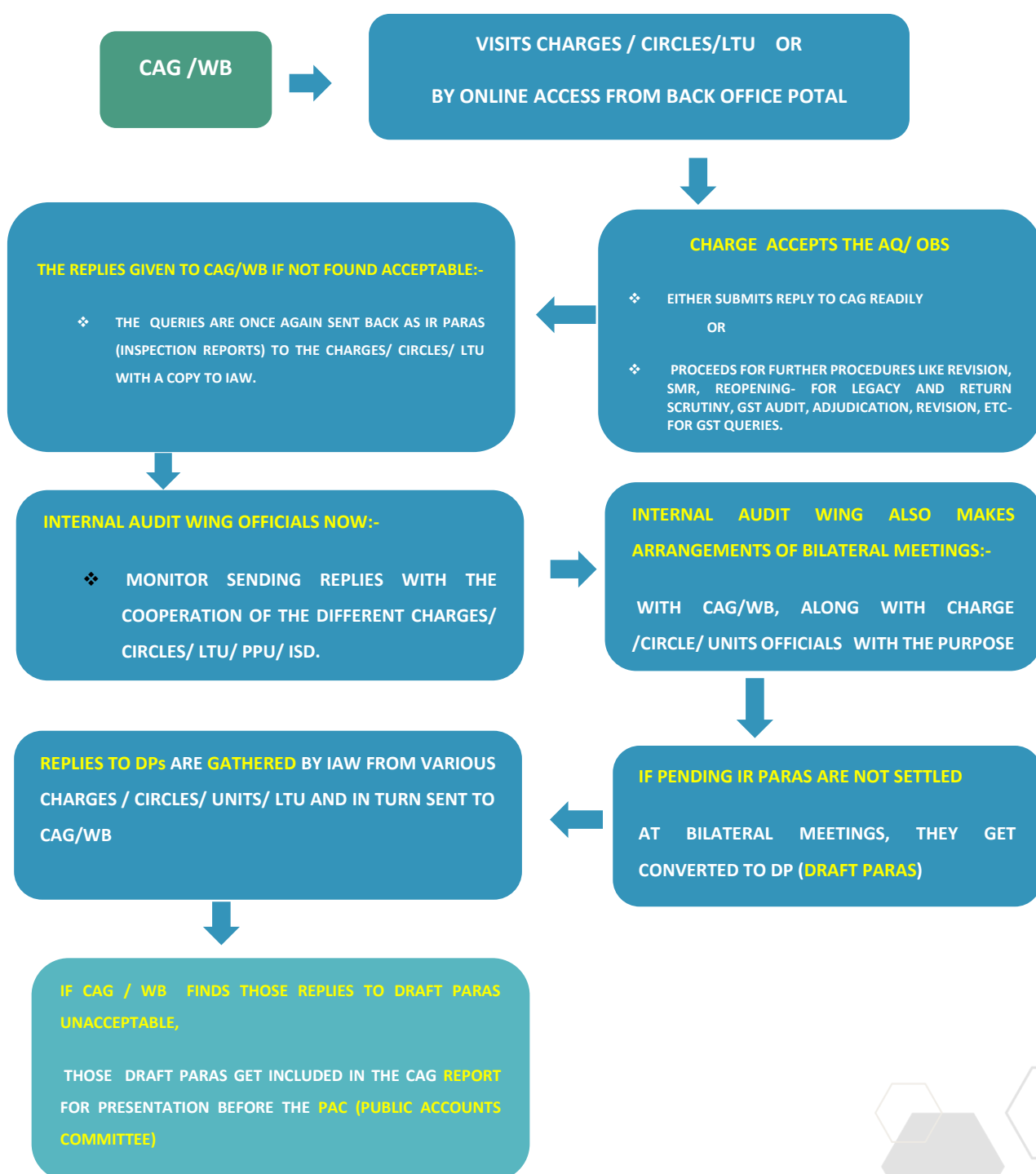
Another duty of the IAW is to take follow-up action on the observations made by the Office of the Accountant General of West Bengal & to help the Charges/Circles/LTU/other Units to furnish proper replies to IR Paras, Draft Paras & CAG Paras on the strength of replies received with further modification, if necessary, by IAW/PPU/Law Section. There is a system to upload reply in IMPACT module as well. ISD & NIC are soon developing a MIS Register for Audit queries & replies .

In this regard IAW arranged for Replies of GST Audit Queries from various Charges where 185 out of 467 Audit Queries of Limited Audit and 122 out of 304 Audit Queries of Detailed Audit were settled (dropped) during this period.

This is necessary to reflect herewith the basic differences of AG Audit mechanism in VAT Regime & in GST Regime:

Points of Differences	AG Audit for Legacy Acts	AG Audit in GST Regime
Time of AG Audit	After assessment (Post Assessment Audit)	Pre or Post Return Scrutiny-cum-adjudication/GST Audit/ Assessment etc.
Offline or Online mechanism Of AG Audit	Offline	Offline/online
AG Audit using Back Office Portal	Not applicable	AG Audit Officers can access Back Office Portal & raise Audit observations (OBS).
Receipt of Audit Queries	Hard copies	Hard copies or by email
Procedure of reply	Our Officers try to submit reply in course of Audit in maximum cases. SMR/Reopening & assessment/Revision/ Appeal ,etc. is followed for rest cases having merit.	*If Audit observation is raised before Return scrutiny/GST Audit/Assessment/Adjudication-----Proper Officers proceeds for Return scrutiny/GST Audit /Adjudication/Revision taking necessary approval for queries having merit . *If Audit observation is raised after Return scrutiny/GST Audit/Assessment/Adjudication-----Proper Officers proceeds for Revision u/s 108 of the WBGST Act,2017, or other legal Proceedings.
Submission of reply	Charge Officers /Officers of any Units submit replies of Audit Queries directly to C & AG with a copy to	Charge Officers are informed to submit replies of GST Audit Observations to IAW for observation of GST-PPU under Office of the C.C.T/W.B. Then replies will be forwarded to C & AG finally. Charge Officers are informed to submit replies of GST Audit Observations to IAW for

	IAW for discussion in bilateral meeting to settle the queries.	observation of GST-PPU under Office of the C.C.T/W.B.. Then replies will be forwarded to C & AG finally.
Significance	Detection of Revenue leakage if any due to inadvertent mistake /overlooking and realization of revenue.	*Detection of Revenue leakage if any due to inadvertent mistake /overlooking and realization of revenue. *SSCA & SSPA-----Subject specific compliance Audit & Subject Specific Performance Audit also. Both compliance & Performance are integrated herewith.



## PROFESSION TAX

The Seventh Schedule of the Constitution of India has given power to the Union to impose tax on Income but has given the power to impose tax on professions, trades, callings and employments to the states. In West Bengal, the enactment was made in 1979-80. At present there are more than 14 lakh profession tax enrolled persons and nearly one lakh registered employers in West Bengal and Rs. 813.78 Crores was collected in 2024-25 FY.

The compliance process in Profession Tax is quite simple. Those who are liable to pay Profession Tax under the Act may be divided into two categories namely (a) Persons engaged in professions, trades, callings and employments and (b) Employer (Government, Public and Private Sectors who disburse salary/wages to the employees). A person has to obtain an enrolment certificate and pay tax once in a year. An employer has to obtain a Registration Number, deduct tax from his employees and deposit it monthly. They file a simplified return once a year. An enrolled person need not file a return even. Most importantly, the New Enrolment / Registration process, amendment, cancelation, tax payment and return filing all are made through e-service requiring minimal administrative intervention. The return filing system is based on self assessment and so no assessment is made for return filers except when a specific information of tax evasion is detected.

Profession Tax administration is carried out through Charges, each having jurisdiction over taxpayers registered under VAT/GST/WBST. Nodal Charges handle other taxpayers. Charge-level officers manage enforcement, assessments for non-filers, recovery from defaulters, and provide e-services where required. The Profession Tax Headquarters plays a pivotal role in the administration of Profession Tax in West Bengal. The multifarious activities of this office include the following:

- a) Management, maintenance and development of e-Services on Profession Tax through its official portal [www.wbprofessiontax.gov.in](http://www.wbprofessiontax.gov.in)
- b) Management of the issues relating to payment made by the Central Government offices, certain state Government offices and payment received through IFMS, GoWB.
- c) Analyzing the trends or collection of tax on regular basis and exploring new avenues for collection of additional revenue
- d) Planning for data-collection on prospective Profession Tax payers from various organisations /agencies;
- e) Processing of the collected data for proper utilisation of such information.
- f) Performing all sorts of public relations through help desk; providing services, trouble-shootings and suggestions; managing intra and inter departmental communications; replying on the legal/procedural/organisational issues through the Public Information officer.
- g) Pursuing tax collection of tax and filing of return by sending email and sms communications, in mass scale, time to time (to all or the targeted employers/persons etc.)

h) Monitoring monthly collection of tax from all the major registered employers and pursue the defaulters by phone calls

i) Coordinating with the charge offices, on a regular basis, on every collection related issues; and to collect work-done reports from each charge to analyze charge-wise performance.

j) Identifying the cases (and making list thereof) where charge officers should look into for realization of dues

k) Collection of information on the major cases of tax evasion (against registration or enrolment) and to take legal actions (by sending notices, assessing/determining tax liability, imposing penalty and pursuing realization of dues) as and where necessary

l) Carrying out investigation, detecting discrepant tax payment cases (of the registered employers) and to take action thereon and conducting outdoor survey and investigation works (in and around Kolkata) to check the extent of compliance at random and to take up case specific action on suo-motu basis or under the direction of the superior authorities.

In the year 2024-25 the Profession Tax Department has modernised its online portal and the URL of the new one is [professiontax.wb.gov.in]. This portal has a smarter look, it is more user friendly and it takes care of the technical snags associated with the earlier version. It reduces the scope of human interference and discretion and thereby promotes the cause of ease of doing business. It enables the tax authority to render seamless service to the tax payers and in turn provides vital nudges that would encourage the taxpayers to comply with the requirements of law.

The overall tax growth is 4.68%. Some important statistics are available from the tables below:

#### Collection of Tax (Cr)

Period	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Collection (	555.46	588.68	596.62	664.31	731.30	777.36	813.78

#### No of Enrolled persons

Period (as on)	31-03-2021	31-03-2022	31-03-2023	31-03-2024	31-03-2025
No of Enrolled persons	13,51,240	15,02,794	15,49,584	12,90,191*	14,28,381

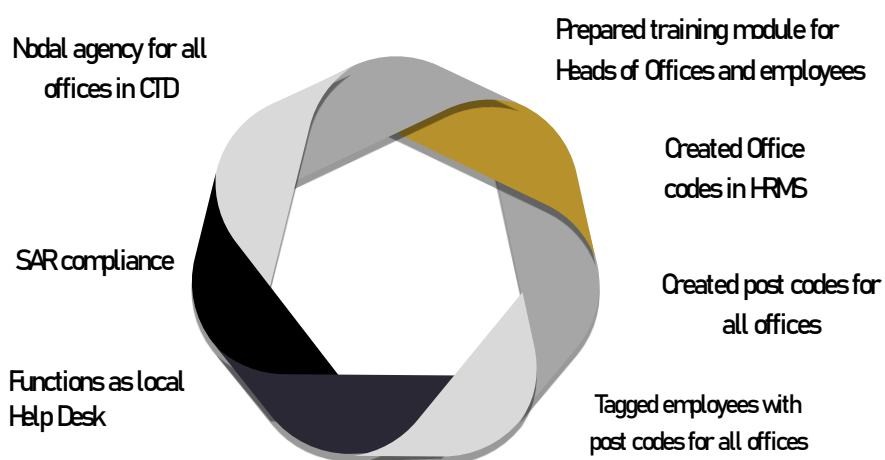
\*The number of enrolled person has gone down as a result of cancellation drive of inactive enrolments

#### No of registered employers

Period (as on)	31-03-2021	31-03-2022	31-03-2023	31-03-2024	31-03-2025
No of Registered Employers	75,352	78,245	78,065	84,977	94,032

## HRMS

The HRMS (Human Resource Management System) is a landmark project of the Finance Department of the Government of West Bengal. The project was started in 2017 with the aim to bring all the employee related services under one umbrella to enable the employees to avail e-Services through a digital platform. A portal, common to Administrative authority and employees, is there to facilitate HRMS related benefits like application for leave, loan, LTC, HTC, Official Tour Claim, GPF withdrawal, post-retirement benefit etc. HRMS cell was created in this Directorate 2018 to implement HRMS modules in the Directorate of Commercial Taxes though implementation was started early in 2017. The HRMS Cell is happy to assist the employees and the administrative authorities 24x7 in case of difficulties.



## ELECTRICITY DUTY

### 1. Introduction:

The Directorate of Electricity Duty came into existence in 1910 under the administrative control of the Commerce and Industries Department, Government of West Bengal with the Chief Electrical Inspector as the Head of the Directorate. With the enactment of the Bengal Electricity Duty Act, 1935 a separate wing of the same came into existence as the Bengal Electricity Duty Wing under same Department.

From 1<sup>st</sup> January'1997, a new Directorate was formed viz. Directorate of Electricity, under the administrative control of Finance (Taxation) Department, Government of West Bengal. The Commissioner, Agricultural Income Tax was made the ex-officio Director of the Directorate

The Directorate of Electricity Duty was merged with the Directorate of Commercial Taxes vide notification no. 1291-F.T. dated 17.07.2017 and the Commissioner of Commercial Taxes was appointed as the Director of Electricity Duty with effect from 20.07.2017 vide notification no. 1512-F.T. dated 23.08.2017.

#### ORGANIZATIONAL STRUCTURE:



### 2. Acts & Rules administered:

This Directorate implements the following Acts.

- i. Bengal Electricity Duty Act, 1935.  
The Bengal Electricity Duty Act, 1935 provides for levy and collection of electricity duty on net energy charge for electrical energy consumed or the units of energy consumed as the case may be at the rates specified in the First Schedule of the Act . There are certain provisions for exemption from payment of electricity duty specified in the Second Schedule of the Act.
- ii. West Bengal Duty on Inter-state River Valley Authority Electricity Act, 1973.

This is an Act for levy and collection of electricity duty on consumption in West Bengal of energy generated and sold by an Inter-state River Valley Authority. All the provisions of this Act & Rules therein regarding charging, payment and collection etc. of duty are the same as in the B.E.D. Act & Rules. The Rates of Electricity Duty payable and points of exemption from such payment are specified in the First Schedule and Second Schedule of the Act.

These Acts provides for collection and realization both from licensees (power distribution companies, DISCOM) and persons other than licensees.

### 3. Staff Pattern:

The total sanctioned strength of the Directorate inclusive of all categories of employee is sixty seven in the financial year 2024-25.

#### ***Cadre strength vis-à-vis men in position (Headquarters along with two Zonal Offices)***

Post	2024-25		
	Sanctioned Strength	Present Strength	Vacancy
Director	1	1	0
Special Director	1	1	0
Additional Director	3	0	3
Deputy Director	3	0	2
Chief Inspecting Officer	1	0	1
Senior Inspecting Officer	2	2	0
Inspecting Officer	9	5	4
Administrative Officer	1	1	0
Junior Inspecting Officer	9	1	8
Head Clerk	1	1	0
Upper Division Clerk	7	3	4
Lower Division Clerk	8	1	7
Assistant Inspecting Officer	4	0	4
Typist (Gr.-I)	2	1	1
Typist	2	0	2
Group- 'D'	14	3	11
Total	68	23	44

### 4. Nature of work/Responsibilities:

- ❖ Processing of files related to the registration of own generating plants installed by the consumers for generation & consumption for their industrial/commercial/domestic purposes, realization (Assessment/Proposal) of arrear electricity duty, waiver & refund of electricity duty (as per different incentive schemes sanctioned by the Government), allowing Special Rate of Electricity Duty.
- ❖ Maintaining collection of electricity duty from Licensees and Consumers, Assessment of Electricity Duty in respect of no return/less return made return of the licensees, dealing with court cases.



## 5. Addendum:

### Communication details of the Directorate:

The Directorate has two zonal offices at Asansol & Jalpaiguri. The Headquarters is situated in Kolkata. The addresses and Telephone Nos. of headquarters and its two zonal offices are as follows: -

<b>HEAD QUARTERS</b>	Annex Building-III (6 <sup>th</sup> Floor), Commercial Tax Building Complex, 14, Beliaghata Main Road, Kolkata – 700 015, West Bengal And Telephone No. (033-2251-0106).
<b>ASANSOL ZONAL OFFICE</b>	P.O.-Radhanagar Road, Bumpur, District- Paschim Burdwan, Pin-713 325, West Bengal, and Telephone No. (0341- 225 3669).
<b>JALPAIGURI ZONAL OFFICE</b>	State Bank More P.O & District-Jalpaiguri, Pin-735 101 and Telephone No. (03561-230466).
<b>DEDWB (www.dedwb.gov.in) PORTAL HELPDESK:</b>	Help Desk: 033 2251 0190, <a href="mailto:dedwbhelpdesk@gmail.com">dedwbhelpdesk@gmail.com</a>

### Contact details of officials of Head Office, Kolkata HQ:

SI No	Officer Name	Designation	Email ID	Contact No
1	MR. DEVI PRASAD KARANAM	DIRECTOR	cct.ctax@nic.in	033-71221003
2	SMT. NABANITA PAL	SPECIAL DIRECTOR	nabanita.pal@wbcomtax.gov.in	0337122-1011
3	MR. SAURABH PAL	ADDITIONAL DIRECTOR	saurabh.pal@gov.in	9434038184
4	MR. AVIJIT MONDAL	SENIOR INSPECTING OFFICER	avijit.mondal84@gov.in	8902499944
5	MR. KANCHAN SAHA	SENIOR INSPECTING OFFICER	kanchan.saha@gov.in	943332440
6	MR.DIPAK CHOWDHURY	INSPECTING OFFICER	dipak.choudhury2@wbcomtax.gov.in	9593906522
7	MR. AMLAN ROY	INSPECTING OFFICER	amlan.roy@wbcomtax.gov.in	9800810504
8	MR. KAUSHIK NARJINARY	INSPECTING OFFICER	kaushik.narjinary@wbcomtax.gov.in	9230537451

**Contact details of officials of Asansol Zonal Office:**

Sl No	Officer Name	Designation	Email ID	Contact No
1	MR.DILIP KUMAR DAS	ADDITIONAL DIRECTOR	dilip.k.das2@wbcomtax.gov.in	9830753960
2	MR. PRADIP GHOSH	INSPECTING OFFICER	pradip.ghosh2@wbcomtax.gov.in	9231589268
3	MR. ATANU ROY	JUNIOR INSPECTING OFFICER	atanu.roy2@wbcomtax.gov.in	9830681068

**Contact details of officials of Jalpaiguri Zonal Office:**

Sl No	Officer Name	Designation	Email ID	Contact No
1	MR. AMBARJIT ROY	ADDITIONAL DIRECTOR	addl-sg@wb.gov.in	9830289750
2	MRS. DOGA DOMA BHUTIA	DEPUTY DIRECTOR	doga.d.bhutia@wbcomtax.gov.in	9933387122
3	MR. PASANG PEMBA SHERPA	INSPECTING OFFICER	passang.p.sherpa@wbcomtax.gov.in	9593095705

**6. Collection Comparison of Revenue under Electricity Duty over last Five years (in Crore):**

Depositors	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
All Licensees	2104.91	2,314.02	2639.34	2905.63	3208.58
Own Generation	105.67	106.21	167.34	182.91	214.55
Total:	2210.58	2391.44	2806.99	3088.54	3423.13
Growth	-8.74%	8.18%	17.38%	10.03%	10.83%

## APPENDIX

## SOME USEFUL WEB LINKS FOR RATE OF TAX, ETC

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

## CONTACT NUMBER & ADDRESS OF THE 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(0 5) [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(0 6) [7122-1402]	11	Amratalla 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 Shyambazar	29 35 37	Jalasampad Bhavan, Block- DF, Sector- I, Salt Lake, Kolkata-700 091	7122-1586
		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.-	7122-1844

Sl.No.	Circle (Code) [VoIP No.]		Charges	Code	Head Quarters	Phone No./VoIP No.
					Natagarh, P.S.-Ghola, 24 Pgs(N), Pin-700113	
		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
8	Behala(07) [7122-1732]	23	Alipur	60	620, Diamond Harbour Road, Behala Industrial Complex, Kolkata-700 034	7122-1739
		24	Baruipur	61	Baruipur Kachharibazar, 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
		31	Srirampore	73	Srirampore, Court Compound, Hooghly-712201	7122-1846
11	Medinipur(15) [7122-2026]	32	Medinipur	84	Medinipur, Rajabazar, Head P.O. Road, Pin-721101	7122-2027
		33	Tamluk	85	New Administrative Complex, Block-C, 1 <sup>st</sup> Floor, Nim Touri, Tamluk, Purba Medinipur, Pin-721648	7122-2029
12	Asansol(11) [7122-2124]	34	Asansol	74	Bijoy Pal Sarani (Court Road), Asansol, Paschim Bardhaman, Pin-713304	7122-2002
		35	Purulia	75	At & PO-Dulmi Nadiha, Purulia, Pin-723102	7122-2004

Sl.No.	Circle (Code) [VoIP No.]		Charges	Code	Head Quarters	Phone No./VoIP No.
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(1 2) [7122-2005]	40	Baharampur	76	14,Bimal Sinha Road, Netaji Market, 1 <sup>st</sup> 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) [7122-2037]	42	Siliguri	89	Paribahan Nagar,P.O.- Matigara,Dist.- Darjeeling,Pin-734010	7122-2039
		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	MSK/SSK Building, Bagbari, Khoarmore,P.O.-Maliha, Maldah-732102	7122-2240
		46	Raiganj	88	Raiganj Super Market,4 <sup>th</sup> Block,1 <sup>st</sup> 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 ,DM Office Compound, 3 <sup>rd</sup> 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	Wilcox Road, Bhatbandh More,Purulia-723101	Purulia	03252-222763(Fax)/ VoIP No.7122-2080 to 7122-2083
7	Bureau of Investigation (South Bengal), Rampurhat Zone	Nischintapur,P.O.- Rampurhat,P.S.- Rampurhat,Dist.- 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

SI No.	Designation	E-mail address
1	Commissioner, Commercial Taxes	cct.ctax@wbcomtax.gov.in
2	Special Commissioner <sup>1</sup> , 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, LTU	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,	sjc-dhadm.ctd-wb@wbcomtax.gov.in



Sl No.	Designation	E-mail address
37	Senior Joint Commissioner, Dharmatalla Circle,	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,	sjc-buappeal.ctd-wb@wbcomtax.gov.in
40	Senior Joint Commissioner, Chowringhee Circle,	sjc-chadm.ctd-wb@wbcomtax.gov.in
41	Senior Joint Commissioner, Chowringhee Circle	sjc-chappeal.ctd-wb@wbcomtax.gov.in
42	Senior Joint Commissioner, Kolkata South Circle,	sjc-ksadm.ctd-wb@wbcomtax.gov.in
43	Senior Joint Commissioner, Kolkata South Circle,	sjc-ksappeal.ctd-wb@wbcomtax.gov.in
44	Senior Joint Commissioner, Kolkata North Circle,	sjc-knadm.ctd-wb@wbcomtax.gov.in
45	Senior Joint Commissioner, Kolkata North Circle,	sjc-knappeal.ctd-wb@wbcomtax.gov.in
46	Senior Joint Commissioner, 24-Pargana Circle,	sjc-24adm.ctd-wb@wbcomtax.gov.in
47	Senior Joint Commissioner, 24-Pargana Circle	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,	sjc-bradm@wbcomtax.gov.in
55	Senior Joint Commissioner, Baharampur Circle	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	sjc-csprv.ctd-wb@wbcomtax.gov.in
70	Senior Joint Commissioner, Central	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

Sl No.	Designation	E-mail address
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 Bengal),Head Quarters, Kolkata	nodal.enf@wbcomtax.gov.in
79	Senior Joint Commissioner, Bureau of Investigation(South Bengal), Barrackpore Zone	srjcbkpzwbcomtax@gmail.com
80	Senior Joint Commissioner, Bureau of Investigation(South Bengal),Durgapur Zone	sjcctdprange2013@gmail.com
81	Senior Joint Commissioner, Bureau of Investigation(South Bengal),Howrah Zone	sjc-howrange.ctd-wb@wbcomtax.gov.in
82	Senior Joint Commissioner ,Bureau of Investigation(South Bengal),Kharagpur Zone	kgprmail@gmail.com
83	Senior Joint Commissioner, Bureau of Investigation(South Bengal),Purulia Zone	sjc-prrange@wbcomtax.gov.in
84	Senior Joint Commissioner, Bureau of Investigation(South Bengal),Rampurhat Zone	sjc-rphrange@wb.gov.in
85	Special Commissioner, Bureau of Investigation (North Bengal),Head Quarters, Siliguri	splcct.sg@wbcomtax.gov.in
86	Senior Joint Commissioner, Bureau of Investigation (North Bengal),Alipurduar Zone	sjc-apdrange@wbcomtax.gov.in
87	Senior Joint Commissioner, Bureau of Investigation (North Bengal),Raiganj Zone	sjc-rgrange@wbcomtax.gov.in
88	STDS Cell	stds.comtax@wbcomtax.gov.in
89	Helpdesk	cthlpdesk-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

**END OF REPORT**

