

DIRECTORATE OF COMMERCIAL TAXES

INFORMATION TO BE PUBLISHED UNDER SECTION 4(1)(b) OF THE RIGHT TO INFORMATION ACT, 2005

A. The particulars of its organisation, functions and duties –

The Directorate of Commercial Taxes accounts for 60% of the revenues of the state of West Bengal. It is responsible for collecting indirect taxes under various Acts. Head Quarters of this Directorate is located at 14, Beliaghata Road, Kolkata-700015. In the course of discharging its functions and duties the Directorate administers the following Acts –

The Goods and Services Tax Act, 2017

The West Bengal Sales Tax Act, 1994

The West Bengal Value Added Tax, 2003

The Central Sales Tax Act, 1956 (on limited items only which are not subsumed under GST)

The West Bengal State Tax on Profession, Trades, Callings and Employments Act, 1979

The West Bengal Primary Education Act, 1973. (for the limited purpose of Education Cess)

The West Bengal Transport Infrastructure Development Fund Act, 2002

The West Bengal Rural Employment and Production Act, 1976 (for the limited purpose of Rural Employment Cess)

The West Bengal Sales Tax (Settlement of Dispute) Act, 1999

The Bengal Electricity Duty Act, 1935

The Bengal Agricultural Income Tax Act, 1944, and

The Lotteries (Regulation Act), 1998.

B. The powers and duties of its officers and employees –

The Directorate of Commercial Taxes, West Bengal is headed by the Commissioner of Commercial Taxes. All powers under the Acts stated above are vested in him, and that are delegated to his subordinate officers such as the Special Commissioners, Additional Commissioners, Senior Joint Commissioners, Joint Commissioners, Deputy Commissioners, Assistant Commissioners and State Tax Officers to assist the Commissioner in the discharge of his duties under the Acts.

ROLES OF DIFFERENT BRANCHES OF THE DIRECTORATE

The Finance Department has introduced structural changes in the Directorate of Commercial Taxes (hereinafter the CTD) vide Govt Memo No. 1785-FT dated 31/10/2019. The work at the Charge & Circle level, LTU and Bureau of Investigation are now organised based on different functionalities. The Commissioner has reorganised the specialised units functioning under the office of the Commissioner (HO) as follows:

(i) General administration

(ii) Accommodation & Logistics

(iii) ISD

(iv) PRO Section

(v) GST PPU

(vi) HRD Cell

(vii) Law Section

(viii) Central Refund Unit

(ix) Certificate Organisation

(xi) Internal Audit Wing

(xii) State Level Functional Unit on Administration (South Bengal and North Bengal)

(xiii) State Level Functional Unit on Registration, Refund, Legacy Work and Profession Tax.

(xiv) State Level Functional Unit on Review, Appeal and Revision

(xv) State Level Functional Unit on Anti-evasion

(xvi) State Level Functional Unit on Audit and Adjudication

1. A CHARGE is the basic field level office of the Directorate. There are 48 Charges and they exercise territorial jurisdiction as specified by Govt. Notification. Headed by a Sr JCCT or a JCCT, it comprises of DCST, ACST, STO and support staff. The Charges have four different functional units as per the table below:

TABLE			
Sl No.	Functional Unit	Brief description of the work to be carried out under such unit	Mapped to the Officers of the Level of Charge
(1)	(2)	(3)	(4)
1	Administration	Administration - Overall control and monitoring (both the tax officials and the tax payers); Re-assignment / allotment of roles; Ratification of refund order under GST; Approval for summary assessment under GST; any other approval which is essential under the GST statute; any other works under G ST Law or earlier laws as may be assigned by an order of Commissioner or Special Commissioner.	Charge officer i.e. Senior Joint Commissioner or Joint Commissioner
2	Registration (GST)	Processing of new registration applications; Amendment; Cancellation or suspension of registration; Revocation of cancellation of registration.	Joint Commissioner or/and Deputy Commissioner or/and Assistant Commissioner
	Refund (GST)	Processing of refund under GST Law	
	Legacy Work (earlier laws) & Profession Tax	All legacy words including Assessment, Audit, Special Audit, reply to AG Audit, liaison with Law Section for court cases etc, Recovery, Refund under the earlier laws and all works relating to Profession Tax.	
3	Audit & Adjudication (GST)	Audit by proper officers including the related work of adjudication for raising demand and recovery thereof other than attachment of immovable property.	Joint Commissioner or/and Deputy Commissioner or/and Assistant Commissioner
4	Assessment, Enforcement & Anti-evasion (GST)	Power of inspection search and seizure; Inspection of goods in movement; Power to summon persons to give evidence and produce documents; Access to business premises; suo-motu registration, Scrutiny of returns; Provisional Assessment; Assessment of non-filers of returns; Assessment of unregistered persons; Summary assessment in certain special cases, Adjudication for raising demand and recovery thereof other than attachment of immovable property; any other works under the GST Law as may be assigned by an order of Commissioner or Special Commissioner.	Joint Commissioner or/and Deputy Commissioner or/and Assistant Commissioner

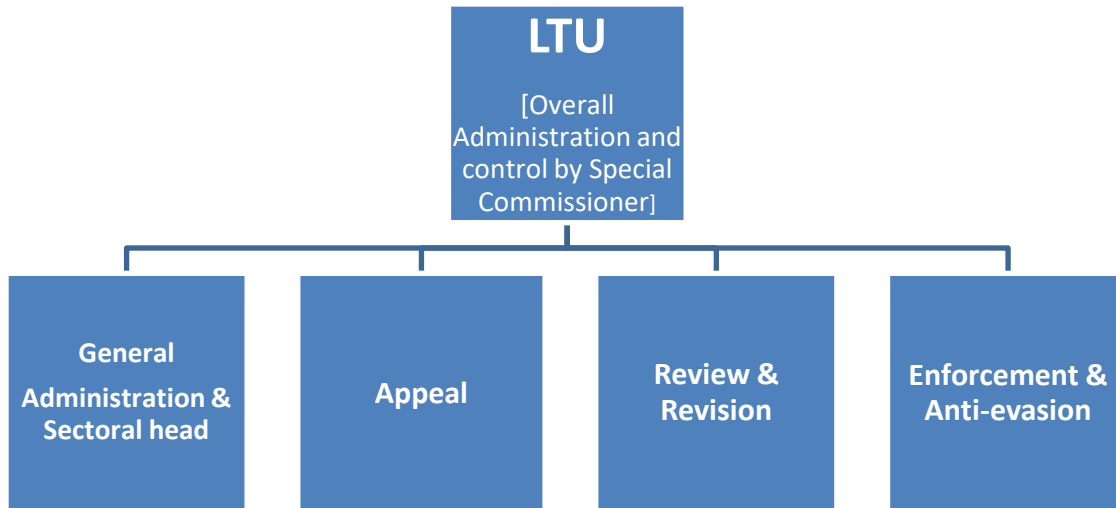
2. A Circle comprises of two or more Charges which may be headed by an Additional Commissioner or a Sr Joint Commissioner. There are 16 Circles in the Directorate and exercises administrative control over the Charges. The Circles have six different functional units as per the table below:

TABLE			
Sl No.	Functional Unit	Brief description of the work to be carried out under such unit	Mapped to the Officers of the Level of Charge
1	Administration	Administration, overall control and monitoring (both the tax officials and the tax payers), Re-assignment / allotment of roles, Revisional Authority; any other Works under GST Law or earlier laws as may be assigned by an order of the Commissioner or Special Commissioner.	Additional Commissioner or/and Senior Joint Commissioner
2	Appeal (GST)	Work relating to appeal exclusively under the GST Law.	Senior Joint Commissioner or/and Joint Commissioner
3	Review/ Revision (GST)	Work relating to Review and Revision under the GST Law.	Additional Commissioner or/and Senior Joint Commissioner or/and Joint Commissioner
4	Registration (GST)	Monitoring of all works assigned to functional unit "Registration (GST)" at charges.	Senior Joint Commissioner or/and Joint Commissioner
	Refund (GST)	Monitoring of all works assigned to functional unit "Refund (GST)" at charges .	
	Legacy Work & Profession Tax	Monitoring of all works assigned to functional unit "Legacy work & Profession Tax" at charges.	
5	Audit & Adjudication (GST)	Monitoring of all works assigned to functional unit "Assessment, Enforcement & Anti-evasion (GST)" at charges.	Senior Joint Commissioner or/and Joint Commissioner
6	Assessment, Enforcement & Anti-evasion (GST)	Monitoring of all works assigned to functional unit "Assessment, Enforcement & Anti-evasion (GST)" at charges.	Senior Joint Commissioner or/and Joint Commissioner

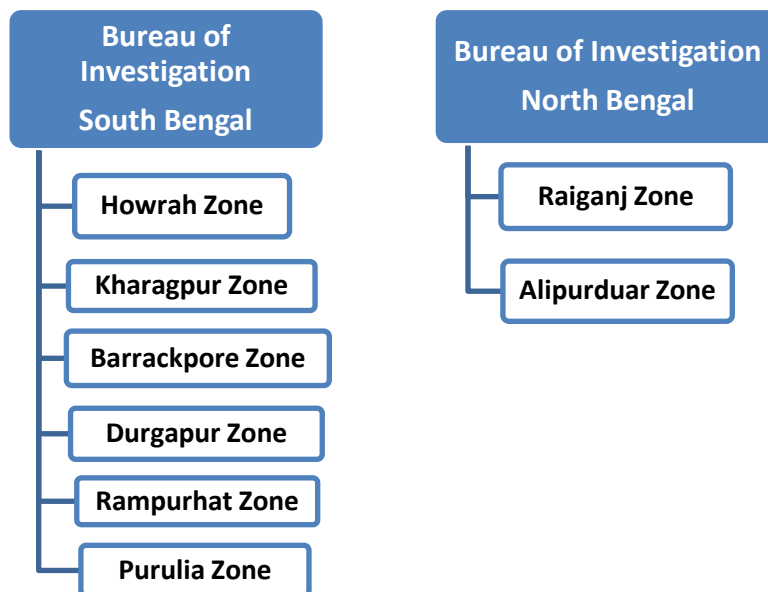
3. The Large Taxpayer Unit (LTU) administers the Acts with respect to the big taxpayers and has jurisdiction all over the State. All the registered tax-payers under LTU are divided into 18 (eighteen) sectoral groups.

a) There are 06 (six) sectoral groups for services and 11 (eleven) sectoral groups for goods, and 01 (one) group looking after all the legacy works called “Legacy group”.

c) LTU is headed by a Special Commissioner:



4. Bureau of Investigation – It is the specialised anti-evasion and investigative wing of the Directorate, divided geographically into Bureau of Investigation (North Bengal) and Bureau of Investigation (South Bengal). Each unit is headed by a Special Commissioner and assisted by Addl Commissioner, Sr Joint Commissionoer, Joint Commissioner, and Deputy & Assistant Commissioners. Under it are the geographically demarcated Zones, headed by the Sr Joint Commissioners.



1. Specialised units of the Head Office:

i) **General Administration**

General Administration (headed by a Special Commissioner)	General description	It looks after service-related and other matters that are not explicitly dealt with in any other office of the CTD.
	Working group	Specification of work
	Health Scheme	It deals with the claims and other issues relating to the WB Health Scheme.
	Vigilance and matters incidental thereto	It deals with the vigilance matters, including the processing of allegations, and departmental proceedings. It shall also dispose of files relating to vigilance clearance.
	Service Book & Leave	It makes entries in and keep safe custody of the service books of the employees posted in HO. It shall also deal with all leave related issues.
	HRMS	It acts as the admin and provide technical support in maintenance of the HRMS facility in the CTD.
	Accounts Section	It assists the Drawing & Disbursing Officer of the HO. It also deals with all salary and residual service-related issues of group C and D employees.
	Budget Cell	It prepares the budget estimates, distribute the allotments to the offices of the CTD, and prepare expenditure report etc.
	GA Cell	It deals with all salary and residual service-related issues of group A and B employees.
	Store & Purchase	It looks after the store of stationery and furniture and purchases, including through GEM.
	Issue, Despatch & Reference	It receives all letters and documents at HO, prepare a reference for proper distribution of such documents, and also issue and despatch letters and documents from HO.

	Establishment	It keeps in safe custody the Annual Performance Report and Declaration of Assets submitted by the employees. It also disposes of all applications for NOC/Permission for passport, higher studies, acquisition/disposal of assets etc. It deals with appointment, gradation list, absorption and confirmation, service continuation, promotion and retirement, transfer and posting and any other issues that are not specifically addressed by any other groups of the HO.
	Central Pool	It looks after the service matter, including pay, of the employees detailed to offices beyond CTD, pension and other benefits of the employees retired from the erstwhile Central Section, and do such other work as may be entrusted from time to time.
	Salt Lake CCT Office	It exists for establishment purpose.
	Durgapur CCT Office	It exists for establishment purpose.
	Siliguri CCT Office	It exists for establishment purpose. It looks after the service matter, including pay, of the employees detailed to offices beyond CTD, pension and other benefits of the employees retired from the erstwhile Central Section, Siliguri, and do such other work as may be entrusted from time to time.

ii) Logistics & Accommodation:

Accommodation & Logistics (headed by a Special/ Additional Commissioner)	General description	It deals with all issues relating to the estate of the CTD, including the rented and leased buildings, accommodation, scavenging and security of such buildings. It also manages the deployment of all vehicles of the CTD and issues incidental thereto. It also performs such tasks as the Commissioner may, from time to time, entrust incidental to the above functions.
----------------------------------------------------------------------------------------------	---------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

iii) Information Systems Division:

Information Systems Division (headed by a	General description	It provides back-office support for all IT related issues and keeps liaison with GSTN, process the raw data obtained from GSTN into intelligible reports and prepare MIS for monitoring tax payment and anti-evasion drive, assist the administration as may be required, including role management and administration of the GST Portal and related issues, and generate reports as the Commissioner may require from time to time.
	Working group	Specification of work
	Software	It works for developing and upgrading the websites and customised modules catering to the requirements of the CTD, and coordinates with NIC and other agencies for such software related issues.

Special / Additional Commissioner)	Hardware	It looks after the procurement and distribution of hardware and network maintenance in the offices of the CTD, coordinates with agencies as may be required for discharging the above duties, and also looks after IT-related logistic issues for video conferencing, VPN network etc.
	Helpdesk (Internal)	It assists the officers of the CTD in IT and Portal related issues, including role assignment and distribution and maintenance of VPN. It is the single window to which the officers lodge their complaints or submit queries in this regard. It coordinates with other units for resolution of the issue and reverts to the concerned officer.
	Helpdesk (External)	It is the single window to which the members of the public lodge their IT or Portal related complaints or queries. It also manages the online grievance redressal system.
	Reports	It processes the raw data (including the data received from GSTN) for feeding the CTD with MIS for actionable inputs and monitors the action taken on such information.
	Cyber-fraud	The task of this group is to extract information stored in electronic form, either online or in physical devices, so that they may be utilised as evidence admissible under the provisions of the IT Act, 2000. It also develops the expertise to identify and alert the CTD about possible fraudulent activity for tax evasion.
	Misc. group	It is responsible for preparing the Annual Administrative Report, Collection Report, monitoring of monthly settlement of fund and compensation receipt. It works for the procurement and distribution of digital signatures. Keeps record of online attendance and prepares and distributes the related ID cards. It maintains an archive of old collection records using state-of-the-art technology and does such other duties as may be entrusted from time to time.

iv) PRO Office:

Public Relations Section (headed by a Special / Additional Commissioner)	General description	It assists the Commissioner in formulating legal and other responses to the questions received from the public, act as the interface between the Commissioner and the officers of the CTD and the central administration, and supervises the work of WBAAAR and Anti-Profitteering.
	Working group	Specification of work
	Publication	It is responsible for the publication of circulars, notifications, manuals, books, and media handling.
	Queries from the public	It handles queries from the public, including outreach programmes as and when required.

v) Law Section:

<p>Law Section (headed by a Special / Commissioner)</p>	<p>General description</p>	<p>It monitors the cases at various legal forums and also keeps track of the action taken on court decisions having substantial revenue implication, and assists the Commissioner in deciding where the CTD needs to contest the decision of the lower court before a higher forum. It also acts as the nodal agency for providing administrative support to FTRA and WBAAR.</p>
--------------------------------------------------------------------	----------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

	<p>Working group</p>	<p>Specification of work</p>
	<p>Court monitoring</p>	<p>It keeps track of the cases before the A&R Board, WBTT, State Administrative Tribunal, NCLT, NCLAT, trial courts, High Court, and the Supreme Court and ensures that the CTD is adequately represented. It also keeps watch so that the court decisions are communicated in time to the concerned offices of the CTD.</p>
	<p>Feedback</p>	<p>It segregates the court decisions having substantial Legal / revenue implication and keeps track through the respective Functional Units of the compliance/action taken. It also proposes whether the CTD needs to contest the decision of the lower court before a higher forum.</p>

vi) State Level Functional Unit of Review, Appeal and Revision:

<p>State Level Functional Unit of Review, Appeal and Revision (headed by a Special Commissioner)</p>	<p>General description</p>	<p>It supervises the functionality of review, appeal, and revision. In its role as the Commissioner of Review, it also decides, based on the report from the reviewing officer, whether an appeal should be filed against an order passed by an officer of the CTD, or the order be revised. In all such cases, where an appeal/revision is initiated to recover the revenue lost, it keeps track of the matter until the case is finally settled. It also keeps track of all GST court matters and liaison with CAG for resolving audit para from GST proceedings.</p>
	<p>Working group</p>	<p>Specification of work</p>
	<p>GST court matters</p>	<p>It keeps track of and ensures compliance/action taken on court decisions generated from GST proceedings. For this purpose, the Law Section communicates a copy of the court decisions on the GST issues to this group.</p>

vii) **State Level Functional Unit of Registration, Refund, Legacy work, and Profession Tax:**

State Level Functional Unit of Registration, Refund, Legacy work, and Profession Tax (headed by a Special Commissioner)	General description	It supervises registration and the work incidental to it, ensures all refund claims are disposed of in time and looks after the legacy issues. It also oversees the work of Profession Tax.
	Working group	Specification of work
	Registration	Based on the inputs received from ISD and other sources, it ensures that auto-approvals are minimised, post-registration enquiries are made, bogus registrations are promptly cancelled, and cancellation revoked in deserving cases.
	Refund	It supervises all refund cases from the GST proceedings and ensures that the applications are disposed of in terms of circulars and SOPs issued in this regard from time to time. It also keeps liaison with CGST authority on refund matters as may be required.
	Legacy court matters	It keeps track of and ensures compliance/action taken on court decisions generated from legacy proceedings. For this purpose, the Law Section communicates a copy of the court decisions on legacy issues to this group. It also monitors the appeals and revisions arising from legacy issues.
	Misc. legacy issues	It deals with legacy issues like revision etc. from CAU, Special Cell, Inter-state Verification Cell and STDS Cell.
	IPA Cell	IPA Cell works as a group under this Functional Unit.
	Profession Tax	It looks after all Profession Tax related issues.

viii) The table below describes the work in the sections/units that are not split into working groups:

Name of the section/unit	Specification of work
GST PPU	It assists the Commissioner in framing and representing the State's view in the GST Council and the Standing Committees there under. It also comes up with various publications in collaboration with the PRO Section to help the officers understand and enforce the legal provisions of the GST.
HRD Cell (headed by a Special Commissioner)	It organises and conducts training for the officials of the CTD on issues concerning the law and its implementation, and also on service matters as may be required. For this purpose, it works in close collaboration with GST PPU, PRO Section and ISD.

Central Refund Unit	It shall assist the Commissioner in the scrutiny and disposal of refund arising from proceedings under the legacy laws.
Internal Audit Wing (headed by a Special Commissioner)	It tracks the replies to CAG audit paras generated from proceedings under the legacy laws and the GST. It liaises with the CAG for resolution of these paras. It also performs such internal audits (e.g., systems audit, quality control audit, etc.) as the Commissioner may, from time to time, entrust.
Certificate Organisation (headed by a Special Commissioner)	It functions as the central tax recovery mechanism having jurisdiction over the districts of Kolkata and 24 Parganas (North & South).

C. The procedure followed in the decision making process, including channels of supervision and accountability –

Policy related decisions are taken by the Department of Finance, Government of West Bengal. The decisions are disseminated through Notifications and Government Orders and the Directorate implements the same.

The Goods & Services Tax Council, a constitutional body, makes recommendations to the Union and the States on important issues related to GST, like the goods and services that may be subjected or exempted from GST, model GST Laws, principles that govern Place of Supply, threshold limits, GST rates including the floor rates with bands, special rates for raising additional resources during natural calamities/disasters, special provisions for certain States, etc. Matching laws, rules or orders are issued by the government and implemented by the Directorate. The Commissioner issues orders, trade circulars, guidelines and SOP's facilitating such implementation that are followed by the officers down the chain of command as per the table given above under **Section 4(1)(b)(ii) of The Right To Information Act, 2005**. Reporting on actions taken flows in the reverse order.

D. The norms set by it for the discharge of its functions –

The mission of the Directorate of Commercial Taxes is to administer the various laws as stated above aimed at:-

- realizing the revenues in a fair, equitable & efficient manner;
- facilitating trade and industry by streamlining & simplifying processes and helping business to enhance its competitiveness;
- creating a climate for voluntary compliance by providing guidance and building mutual trust;
- combating revenue evasion and related aspects of commercial fraud in an effective manner.

The said objectives are sought to be achieved by:-

- enhancing the use of information technology;
- streamlining taxation procedures;
- encouraging voluntary compliance;
- evolving cooperative initiatives.

With the introduction of GST the administrative matrix of the Directorate was extensively restructured on functional lines, such that officers at each level have clearly defined roles and responsibilities in the context of GST, which include but are not limited to only supervision of the lower tier. Functional Verticals are put in place to enable the Commissioner to monitor and review Charge/Circle/Unit/Zone wise performances across significant functional parameters through the Special Commissioners. This model is expected to increase the effectiveness of the organisation by building on the core knowledge and expertise acquired from various functional disciplines. It would ensure uniformity and specialisation across the organisation.

E. The rules, regulations, instructions, manuals and records, held by it or under its control or used by its employees for discharging its functions –

All the Acts and Rules administered by the Directorate of Commercial Taxes are available through this link:

http://www.wbcomtax.nic.in/GST/GST_Acts_Rules/gst_acts_rules.html

http://www.wbcomtax.nic.in/Act_Rule_Schedule_Form/vat_cst_wbst_acts_rules.html

<https://www.dedwb.gov.in/>

F. A statement of the categories of documents that are held by it or under its control –

The categories of such documents are stated in detail under the head of 'ROLES OF DIFFERENT BRANCHES OF THE DIRECTORATE' given above. Such documents may be accessed by application to the respective SPIO's whose details are available through this link:

http://www.wbcomtax.nic.in/RTI/RTI_CCT_Bureau_Circle.pdf

http://www.wbcomtax.nic.in/RTI/RTI_Charge.pdf

G. The particulars of any arrangement that exists for consultation with, or representation by, the members of the public in relation to the formulation of its policy or implementation thereof –

Policies are formulated by the government that are implemented by the Directorate. Various outreach programmes are undertaken by the Directorate to apprise members of trade and industry about various developments with regard to Acts, Rules, Systems and procedures. They are also free to approach the Commissioner with their representations and suggestions.

H. A statement of the boards, councils, committees and other bodies consisting of two or more persons constituted as its part or for the purpose of its advice, and as to whether meetings of those boards, councils, committees and other bodies are open to the public, or the minutes of such meetings are accessible for public – No such boards, councils, committees and bodies are there

I. A directory of its officers and employees –

This can be accessed through:

http://www.wbcomtax.nic.in/contacts/Circle_Charge_Contacts.html

http://www.wbcomtax.nic.in/contacts/BI_contacts.html - Bing

http://www.wbcomtax.nic.in/contacts/officers_details.pdf

J. The monthly remuneration received by each of its officers and employees, including the system of compensation as provided in its regulations:

SI NO.	DESIGNATION	PAY LEVEL NUMBER
1	SPECIAL COMMISSIONER OF REVENUE	24 (Rs. 1,28,900/- -- 2,01,000/-)
2	ADDITIONAL COMMISSIONER OF REVENUE	21 (Rs. 1,23,100/- -- 1,91,800/-)
3	SENIOR JOINT COMMISSIONER OF REVENUE	19 (Rs. 95,100/- -- 1,48,000/-), AFTER 25 YEARS OF SERVICE - 21 (Rs. 1,23,100/- -- 1,91,800/-)
4	JOINT COMMISSIONER OF REVENUE	19 (Rs. 95,100/- -- 1,48,000/-)
5	DEPUTY COMMISSIONER OF REVENUE	17 (Rs. 67,300/- -- 1,73,200/-)
6	ASSISTANT COMMISSIONER OF REVENUE	16 (Rs. 56,100/- -- 1,44,300/-)

7	SYSTEM ANALYST	17 (Rs. 67,300/- -- 1,73,200/-)
8	PROGAMMER	16 (Rs. 56,100/- -- 1,44,300/-)
9	ASSISTANT COMMERCIAL TAX OFFICER	15 (Rs. 42,600/- -- 1,09,800/-)
10	PERSONAL ASSISTANT TO THE CCT/WB	13 (Rs. 37,100/- -- 95,500/-)
11	ADMINISTRATIVE OFFICER	13 (Rs. 37,100/- -- 95,500/-)
12	PERSONAL ASSISTANT TO THE SPECIAL CCT/WB	13 (Rs. 37,100/- -- 95,500/-)
13	PERSONAL ASSISTANT (SCHEDULE - B, SENIOR P.A.)	12 (Rs. 35,800/- -- 92,100/-)
14	PERSONAL ASSISTANT (SCHEDULE - B, GRADE I)	12 (Rs. 35,800/- -- 92,100/-)
15	PERSONAL ASSISTANT (SCHEDULE - B, GRADE II)	12 (Rs. 35,800/- -- 92,100/-)
16	BENGALI TRANSLATOR	15 (Rs. 42,600/- -- 1,09,800/-)
17	CARE TAKER	15 (Rs. 42,600/- -- 1,09,800/-)
18	ASSISTANT CARE TAKER	9 (Rs. 28,900/- -- 74,500/-)
19	OFFICE SUPERINTENDENT	10A (Rs. 33,000/- -- 85,000/-)
20	ACCOUNTANT	10A (Rs. 33,000/- -- 85,000/-)
21	HEAD ASSISTANT	10A (Rs. 33,000/- -- 85,000/-)
22	HEAD CLERK	10 (Rs. 32,100/- -- 82,900/-)
23	UPPER DIVISION CLERK (H.Q. & SUB-OFF.)	9 (Rs. 28,900/- -- 74,500/-)
24	LOWER DIVISION CLERK (H.Q. & SUB-OFF.)	6 (Rs. 22,700/- -- 58,500/-)
25	RECORD SUPPLIER (GRADE - I)	5 (Rs. 21,000/- -- 54,000/-)
26	RECORD SUPPLIER (BASIC GRADE)	3 (Rs. 18,800/- -- 48,700/-)
27	NAZIR	9A (Rs. 31,800/- -- 81,800/-)
28	ASSISTANT NAZIR	6 (Rs. 22,700/- -- 58,500/-)
29	GROUP - D STAFF	1 (Rs. 17,000/- -- 43,600/-)

K. The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made –

[chrome-](#)

extension://ohfgljdgelakfkefopgkcohadegdpjf/http://www.wbfin.nic.in/writereaddata/Budget_Publication/2020_bp14.pdf

