

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

MEMORANDUM

No. 1619-F.T.

the 20th day of December, 2021

WHEREAS, separate assessment jurisdiction namely Large Taxpayer Unit in the Directorate of Commercial Taxes, specifically entrusted with all statutory functions in respect of the very big taxpayers of the State, has been set up by Memorandum No. 820-F.T., dated 02.06.2015 (herein after referred to as the said Memorandum);

AND WHEREAS, it is required to take into account the West Bengal Goods and Services Tax, Act, 2017, which is in force from 01.07.2017, in the said Memorandum;

AND WHEREAS, it has been under consideration of the Government from sometime past that all statutory functions in respect of very big registered employers within the meaning of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 is to be entrusted to Large Taxpayer Unit;

NOW THEREFORE, after careful consideration of the matters and in consideration of relevant statutory provisions, the Governor is pleased hereby to amend the said Memorandum in the following manner:-

Amendments

In the said Memorandum, in paragraph 2,-

- (i) in clause (d), after the words "transfer any registered dealer", *insert* the words "or a registered taxable person, as the case may be,";
- (ii) in clause (e),-
 - (a) after the words "and being a dealer", *insert* the words "or a taxable person, as the case may be,";
 - (b) after the words "having jurisdiction over such dealer", *insert* the words "or taxable person, as the case may be,";

(c) after the words and figures “under the West Bengal Value Added Tax Act, 2003,” *insert* the words and figures “or under the West Bengal Goods and Services Tax Act, 2017”;

(iii) after clause (e), *insert* the following clause:—

“(ea) The Commissioner of Profession Tax, West Bengal, may transfer any registered employer within the meaning of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 to or from the jurisdiction of the Large Taxpayer Unit by appropriate order in writing.”;

(iv) in clause (f), after the words and figures “the West Bengal Value Added Tax Act 2003”, *insert* the words and figures “, the West Bengal Goods and Services Tax Act, 2017”;

(v) in clause (g), after the words “relating to the registered dealers,”, *insert* the words “or registered taxable persons,”

2. This Memorandum shall be deemed to have come into force with effect from 01.07.2017.

By order of the Governor,



(MANOJ PANT, IAS)
Pr. Secy. to the Govt. of West Bengal