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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 646-F.T.- 30th April, 2015.— In exercise of the power conferred by sub-section (3) of section 12 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Ben. Act VI of 1979), as subsequently amended (hereinafter referred to as the said Act) and in partial modification of earlier notifications issued on the subject, the Governor is pleased hereby to specify the jurisdictions in respect of which the authorities mentioned in clauses (a) and (b) herein below, shall have powers to exercise over the persons or employers under the said Act :—

- (a) in respect of any person or an employer having registration as a dealer under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), or under the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), any authority having jurisdiction over such dealer under the above mentioned both the Acts and the rules framed thereunder, shall also have jurisdiction to exercise powers as are available to an authority of similar rank over such person or employer in respect of all functions including enrolment, registration, assessment, audit, appeal, review or revision under the said Act and the rules made thereunder;
- (b) in respect of any person or an employer not covered under clause (a) and who are required to obtain enrolment or registration under the said Act, the authorities under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), or under the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), as specified in column (3) of the Table below shall have jurisdiction to exercise powers as are available to an authority of similar rank in respect of persons or employers presently under the territorial jurisdiction as mentioned in column (2) of the said Table, in the matters of all functions including enrolment, registration, assessment, audit, or review under the said Act and the rules made thereunder:—

TABLE

Serial No.	Person or employer presently under the territorial jurisdiction of—	Authorities to exercise jurisdiction being Joint Commissioner, Deputy Commissioner, Sales Tax Officer / Commercial Tax Officer and Assistant Sales Tax Officer / Assistant Commercial Tax Officer posted at, or authorised to exercise jurisdiction under the West Bengal Sales Tax Act, 1994, or under the West Bengal Value Added Tax Act, 2003, in respect of—
(1)	(2)	(3)
1.	Kolkata North Range, Kolkata	Jorabagan Charge
2.	Kolkata South Range, Kolkata	Bhowanipur Charge
3.	Kolkata East Range, Kolkata	Ultadanga Charge
4.	Kolkata West Range, Kolkata	Park Street Charge
5.	Kolkata Central Range, Kolkata	Bowbazar Charge
6.	West Bengal Central Unit I, Salt Lake	Salt Lake Charge
7.	West Bengal Central Unit II, Krishnanagar	Krishnanagar Charge
8.	West Bengal Central Unit III, Baharampur	Baharampur Charge
9.	West Bengal Central Unit IV, Diamond Harbour	Diamond Harbour Charge
10.	West Bengal Central Unit V, Barasat	Barasat Charge
11.	West Bengal Central Unit VI, Behala	Behala Charge
12.	West Bengal Central Unit VII, Baruipur	Baruipur Charge
13.	West Bengal Central Unit VIII, Barrackpore	Barrackpore Charge
14.	West Bengal North Unit I, Siliguri	Siliguri Charge
15.	West Bengal North Unit II, Jalpaiguri	Jalpaiguri Charge
16.	West Bengal North Unit III, Raiganj	Raiganj Charge
17.	West Bengal North Unit IV, Cooch Behar	Cooch Behar Charge
18.	West Bengal North Unit V, Malda	Malda Charge
19.	West Bengal North Unit VI, Darjeeling	Darjeeling Charge
20.	West Bengal South Unit I, Shibpur	Shibpur Charge
21.	West Bengal South Unit II, Srirampur	Srirampur Charge
22.	West Bengal South Unit III, Medinipur	Medinipur Charge
23.	West Bengal South Unit IV, Tamluk	Tamluk Charge
24.	West Bengal West Unit I, Durgapur	Durgapur Charge
25.	West Bengal West Unit II, Bardhaman	Bardhaman Charge
26.	West Bengal West Unit III, Asansol	Asansol Charge
27.	West Bengal West Unit IV, Bankura	Bankura Charge
28.	West Bengal West Unit V, Purulia	Purulia Charge
29.	West Bengal West Unit VI, Suri	Suri Charge

(2) An appellate authority or a revisional authority having jurisdiction over a registering authority, or an assessing authority, or an auditing authority under the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), or under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), shall also have jurisdiction as an appellate authority, or a revisional authority, as the case may be, under the said Act, in respect of orders passed by an authority referred to in paragraph (1) above.

(3) For the purpose of clause (a) of paragraph (1) above, it is specifically clarified that a registering authority, or an assessing authority, or an auditing authority, or an appellate authority, or a revisional authority having jurisdiction over any person who is a dealer registered under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), or under the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), shall have powers to exercise jurisdiction over such person or employer as a registering authority, an enrolling authority, an assessing authority, an auditing authority, an appellate authority, or a revisional authority, as the case may be, under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, and the rules framed thereunder.

(4) The Officers posted in Central Section, Kolkata, shall have all the powers as are available under the said Act, and rules framed thereunder to an officer of similar rank and shall exercise jurisdiction throughout whole of West Bengal in respect of all functions relating to registered employers presently under the jurisdiction of Special Range (Profession Tax), Kolkata, but excluding those having any registration under the West Bengal Sales Tax Act, 1994, or under the West Bengal Value Added Tax Act, 2003.

(5) The persons deemed to be appointed under sub-section (2) of section 12 of the said Act to assist the Commissioner of Profession Tax and to exercise powers and having jurisdiction in terms of this notification in respect of a person or an employer under the said Act, and rules framed thereunder, are authorised to exercise such powers and have jurisdiction in respect of the past periods also.

(6) The Commissioner of Profession Tax, by appropriate order in writing in accordance with the provisions of the said Act, and rules framed thereunder, may also assign different functions relating to any person or employer under the said Act to such authorities as he may deem fit.

2. This notification deemed to have come into force with effect from 1st day of April, 2015.

By order of the Governor,

ANURAG SRIVASTAVA, IAS
Jt. Secy. to the Govt. of West Bengal.