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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. 68–F.T., the 15th January, 2009.—In exercise of the power conferred by section 114 of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), the Governor is pleased hereby to make the following amendments in the West Bengal Value Added Tax Rules, 2005, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in CHAPTER I,—

(a) in rule 2, in sub-rule (1),—

(i) in clause (b), for the words “Additional Commissioner or Deputy Commissioner or Assistant Commissioner.”, *substitute* the words “Additional Commissioner or Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”,

(ii) in clause (c),—

(A) for the words “the Deputy Commissioner or Assistant Commissioner”, *substitute* the words “the Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”,

(B) for the words “the Deputy Commissioner, or the Assistant Commissioner”, *substitute* the words “the Senior Joint Commissioner, or the Joint Commissioner, or the Deputy Commissioner”,

(iii) in clause (d),—

(A) for the words “the Deputy Commissioner or Assistant Commissioner or Sales Tax Officer”, *Substitute* the words “the Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Sales Tax Officer”; and

- (B) for the words “ the Deputy Commissioner or the Assistant Commissioner, or the Sales Tax Officer”, *substitute* the words “the Senior Joint Commissioner, or the Joint Commissioner, or the Deputy Commissioner”;
- (iv) in clause (dd), in sub-clause (i), for the words “the Assistant Commissioner or the Sales Tax Officer”, *substitute* the words “the Joint Commissioner or the Deputy Commissioner or the Sales Tax Officer”;
- (v) *omit* clause (h)
- (vi) after clause (j), *insert* the following clause:-
- ‘(ja) “Joint Commissioner” means the person appointed by the designation of Joint Commissioner of Sales Tax by the State Government under sub-section (1) of section 6 to assist the Commissioner, ’;
- (vii) after clause (n), *insert* the following clause:-
- ‘(na) “Senior Joint Commissioner” means the person appointed by the designation of Senior Joint Commissioner of Sales Tax by the State Government under sub-section (1) of section 6 to assist the Commissioner, ’;
- (b) in rule 3, in sub-rule (1), in the Table,-
- (i) for the words “Deputy Commissioner” in column (4) against serial No. 2 in column (1), *substitute* the words “Senior Joint Commissioner”,
- (ii) for the words “Assistant Commissioner” in column (4) against serial No. 13 in column (1), *substitute* the words “Joint Commissioner”;
- (iii) for the words “Assistant Commissioner” in column (4) against serial No.19 in column (1), *substitute* the words “Deputy Commissioner”;
- (iv) for the words “Deputy Commissioner” in column (4) against serial No. 21 in column (1), *substitute* the words “Joint Commissioner”;
- (v) for the entries in column (3) and column (4) against serial No. 23 in column (1), *substitute* the following entries in column (3) and column (4) respectively:-
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|---|---------------------|
| “To require any dealer, not liable to pay tax under the Act, to furnish return under sub-section (1); | Joint Commissioner |
| To extend time for payment of unpaid amount of net tax or interest payable as per return; | Joint Commissioner |
| To exercise all other powers under the section. | Sales Tax Officer”; |
- (vi) for the words “Assistant Commissioner” in column (4) against serial No. 25 in column (1), *substitute* the words “Joint Commissioner”
- (vii) for the words “Deputy Commissioner” in column (4) against serial No. 41 in column (1), *substitute* the words “Senior Joint Commissioner”;
- (viii) for the words “Assistant Commissioner” in the second Part in column (4) against serial No. 53 in column (1), *substitute* the words “Deputy Commissioner”;

- (ix) for the entries in column (3) and column (4) against serial No. 54 in column (1), *substitute* the following entries in column (3) and column (4) respectively:-
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| “To revise <i>suo motu</i> an assessment made or an order passed by a Sales Tax Officer or an Assistant Sales Tax Officer; | Deputy Commissioner |
| To revise <i>suo motu</i> an assessment made or an order passed by a Deputy Commissioner; | Joint Commissioner |
| To revise <i>suo motu</i> an assessment made or an order passed by a Joint Commissioner; | Senior Joint Commissioner |
| To revise <i>suo motu</i> an assessment made or an order passed by a Joint Commissioner; | Additional Commissioner”; |
- (x) for the entries in column (3) and column (4) against serial No. 55 in column (1), *substitute* the following entries in column (3) and column (4) respectively:-
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|---|---------------------------|
| “To revise, on application, an assessment made or an order passed by a Sales Tax Officer or an Assistant sales Tax Offecer; | Deputy Commissioner |
| To revise, on application, an assessment made or an order passed by a Deputy Commissioner; | Joint Commissioner |
| To revise, on application, an assessment made or an order passed by a Joint Commissioner; | Senior Joint Commissioner |
| To revise, on application, an assessment made or an order passed by a Joint Commissioner; | Additional Commissioner |
| To revise, on application, an assessment made or an order passed by an Additional Commissioner. | Special Commissioner”; |
- (xi) for the words “Assistant Commissioner” in column (4) against serial No. 56 in column (1), *substitute* the words “Deputy Commissioner”;
- (xii) for the words “Deputy Commissioner” in column (4) against serial No. 57 in column (1), *substitute* the words “Sernior Joint Commissioner”;
- (c) for sub-rule (2) of rule 3, *substitute* the following sub-rule:-
- “(2) For the purpose of these rules, a Patrolman shall be sub-ordinate to an Assistant Sales Tax Officer, an Assistant Sales Tax Officer shall be sub-ordinate to a Sales Tax Officer, a Sales Tax Officer shall be sub-ordinate to a Deputy Commissioner, a Deputy Commissioner shall be sub-ordinate to a Joint Commissioner, a Joint Commissioner shall be sub-ordinate to a Senior Joint Commissioner, a Senior Joint Commissioner shall be sub-ordinate to an Additional Commissioner and an Additional Commissioner shall be sub-ordinte to the Special Commissioner”;

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- (2) in CHAPTER III, in rule 16B, –
 - (a) in sub-rule (1), for the words “Deputy Commissioner”, wherever they occur, substitute the words, “Senior Joint Commissioner or Joint Commissioner”;
 - (b) in sub-rule (3), for the words “Deputy Commissioner”, substitute the words, “Senior Joint Commissioner or Joint Commissioner”;
 - (3) in CHAPTER VI, in rule 30I, for the words “Deputy Commissioner”, occurring in two places, *substitute* the words “Senior Joint Commissioner”;
 - (4) in CHAPTER VIII, in Part II,–
 - (a) in rule 38,–
 - (i) in sub-rule (4), for the words “the appropriate Additional Commissioner or the Deputy Commissioner”, *substitute* the words “the appropriate Additional Commissioner or the Senior Joint Commissioner or the Joint Commissioner”;
 - (ii) in sub-rule (6), for the words “the concerned Additional Commissioner or the Deputy Commissioner”, *substitute* the words “the concerned Additional Commissioner or the Senior Joint Commissioner or the Joint Commissioner”;
 - (b) in rule 38A, in sub-rule (3), for the words, “the Additional Commissioner or the Deputy Commissioner”, *substitute* the words “the Additional Commissioner or the Senior Joint Commissioner or the Joint Commissioner”;
 - (c) in rule 38B, in sub-rule (3), for the words, “the Additional Commissioner or the Deputy Commissioner”, *substitute* the words “the Additional Commissioner or the Senior Joint Commissioner or the Joint Commissioner”;
 - (d) in rule 39,–
 - (i) in sub-rule (4), for the words, “the appropriate Additional Commissioner or the Deputy Commissioner”, *substitute* the words “the appropriate Additional Commissioner or the Senior Joint Commissioner or the Joint Commissioner”;
 - (ii) in sub-rule (6), for the words “the concerned Additional Commissioner or the Deputy Commissioner”, *substitute* the words “the concerned Additional Commissioner or the Senior Joint Commissioner or the Joint Commissioner”;
 - (e) in rule 43, in sub-rule (1), for the words “any Deputy Commissioner or Assistant Commissioner”, *substitute* the words “any Additional Commissioner or Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
 - (f) in rule 46, in sub-rule (2), for the words “any Assistant Commissioner or Deputy Commissioner”, *substitute* the words “any Additional Commissioner or Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
 - (g) in rule 49, in sub-rule (1), for the words “Deputy Commissioner, Assistant Commissioner, Sales Tax Officer, as the case may be,”, *substitute* the words, “Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Sales Tax Officer, as the case may be,”
 - (h) in rule 50, in sub-rule (1), for the words, “such Assistant Commissioner or Sales Tax Officer”, *substitute* the words “such Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Sales Tax Officer”;

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- (i) In rule 51, in sub-rule (1), for the words “such Assistant Commissioner or Sales Tax Officer”, *substitute* the words, “such Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Sales Tax Officer”.
- (5) in CHAPTER IX.-
- (a) in rule 52,-
- (i) in sub-rule (1), for the words “Deputy Commissioner, or Assistant Commissioner, or Sales Tax Officer”, wherever they occur, *substitute* the words “Senior Joint Commissioner, or Joint Commissioner, or Deputy Commissioner, or Sales Tax Officer”;
- (ii) in sub-rule (2), for the words “Deputy Commissioner, or Assistant Commissioner, or Sales Tax Officer”, *substitute* the words “Senior Joint Commissioner, or Joint Commissioner, or Deputy Commissioner, or Sales Tax Officer”,
- (iii) in sub-rule (3), for the words “Deputy Commissioner, or Assistant Commissioner, or Sales Tax Officer”, *substitute* the words “Senior Joint Commissioner, or Joint Commissioner, or Deputy Commissioner, or Sales Tax Officer”;
- (b) in rule 54,-
- (i) in sub-rule (1), for the words “Sales Tax Officer, Assistant Commissioner or Deputy Commissioner”, *substitute* the words “Sales Tax Officer, Deputy Commissioner, Joint Commissioner or Senior Joint Commissioner”;
- (ii) in sub-rule (2),-
- (A) for clause (a), substitute the following clause:-
- ‘(a) Joint Commissioner of Sales Tax, Deputy Commissioner of Sales Tax and Sales Tax Officer with Joint Commissioner of Sales Tax as its head (hereinafter referred to as “team head”);’;
- (B) for clause (b), *substitute* the following clause:-
- ‘(b) Senior Joint Commissioner of Sales Tax, Joint Commissioner of Sales Tax, Deputy Commissioner of Sales Tax with Senior Joint Commissioner of Sales Tax as its head (hereinafter referred to as “team head”);’;
- (iii) in sub-rule (4), for the words “the administrative Deputy Commissioner”, *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner, as the case may be,”;
- (c) in rule 59, in sub-rule (4), in the proviso, for the words “the Deputy Commissioner concerned”, *substitute* the words “the Senior Joint Commissioner concerned”;
- (d) in rule 61,-
- (i) in sub-rule (1), for the words “Deputy Commissioner”, *substitute* the words “Senior Joint Commissioner”;
- (ii) in sub-rule (2), for the words “Deputy Commissioner”, *substitute* the words “Senior Joint Commissioner”;
- (iii) in sub-rule (3), for the words “Deputy Commissioner”, *substitute* the words “Senior Joint Commissioner”;

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- (e) in rule 74,-
- (i) in sub-rule (1),-
- (A) for the words “Assistant Commissioner or Sales Tax Officer”, occurring in two places, *substitute* the words “Joint Commissioner or Deputy Commissioner or Sales Tax Officer”;
- (B) for the words “such Sales Tax Officer” *substitute* the words “such Joint Commissioner or Deputy Commissioner or Sales Tax Officer”;
- (ii) in sub-rule (2), for the words “Assistant Commissioner, or Sales Tax Officer”, *substitute* the words “Joint Commissioner, or Deputy Commissioner, or Sales Tax Officer”;
- (iii) in sub-rule (3), for the words “Assistant Commissioner, or Sales Tax Officer”, *substitute* the words “Joint Commissioner, or Deputy Commissioner, or Sales Tax Officer”;
- (f) in rule 75, sub-rule (1), for the words “the appropriate Assistant Commissioner, or Sales Tax Officer”, *substitute* the words “the appropriate Joint Commissioner, or Deputy Commissioner, or Sales Tax Officer”;
- (g) in rule 77,-
- (i) in sub-rule (2), for the words “Commissioner or Additional Commissioner or Deputy Commissioner or Assistant Commissioner”, *substitute* the words “Commissioner or Additional Commissioner or Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
- (ii) in sub-rule (3), for the words “Commissioner or Additional Commissioner or Deputy Commissioner or Assistant Commissioner”, *substitute* the words “Commissioner or Additional Commissioner or Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
- (iii) in sub-rule (4) for the words “Commissioner or Additional Commissioner or Deputy Commissioner or Assistant Commissioner”, *substitute* the words “Commissioner or Additional Commissioner or Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
- (h) in rule 83, for the words “the Commissioner, or the Deputy Commissioner”, *substitute* the words “the Commissioner or the Senior Joint Commissioner or the Joint Commissioner”;
- (6) in CHAPTER XII,-
- (a) in rule 100,-
- (i) in sub-rule (1), for the words “Sales Tax Officer or Assistant Sales Tax Officer”, occurring in two places, *substitute* the words “Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer”;
- (ii) in sub-rule (2), for the words “Sales Tax Officer or Assistant Sales Tax Officer”, *substitute* the words “Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer”;
- (iii) in sub-rule (3), for the words “Sales Tax Officer or Assistant Sales Tax Officer”, *substitute* the words “Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer”;
- (iv) in sub-rule (4), for the words “Assistant Commissioner or Sales Tax Officer”, *substitute* the words “Joint Commissioner or Deputy Commissioner or Sales Tax Officer”;
- (v) in sub-rule (6), for the words “Assistant Commissioner or Sales Tax Officer”, *substitute* the words “Joint Commissioner or Deputy Commissioner or Sales Tax Officer”;
- (vi) in sub-rule (7),-
- (A) for the words “Sales Tax Officer or Assistant Sales Tax Officer”, *substitute* the words “Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer”;
- (B) for the words “Assistant Commissioner or Sales Tax Officer”, *substitute* the words “Joint Commissioner or Deputy Commissioner or Sales Tax Officer”;

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- (vii) in sub-rule (10),-
- (A) for the words “Sales Tax Officer or Assistant Sales Tax Officer”, *substitute* the words “Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer”;
 - (B) for the words “Assistant Commissioner or Sales Tax Officer”, *substitute* the words “Joint Commissioner or Deputy Commissioner or Sales Tax Officer”;
- (b) in rule 101,-
- (i) in sub-rule (2), for the words “Assistant Commissioner, Sales Tax Officer or Assistant Sales Tax Officer”, *substitute* the words “Deputy Commissioner, Sales Tax Officer or Assistant Sales Tax Officer”
 - (ii) in sub-rule (3), for the words “Assistant Commissioner or Sales Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Sales Tax Officer,”;
 - (iii) in sub-rule (5), for the words, “Assistant Commissioner or Sales Tax Officer”, *substitute* the words “Joint Commissioner, Deputy Commissioner or Sales Tax Officer,”;
 - (iv) in sub-rule (6), for the words “Assistant Commissioner, Sales Tax Officer or Assistant Sales Tax Officer”, *substitute* the words, “Deputy Commissioner, Sales Tax Officer or Assistant Sales Tax Officer,”;
- (c) in rule 103,-
- (i) in sub-rule (1), for the words “Sales Tax Officer or Assistant Sales Tax Officer”, occurring in two places, *substitute* the words “Deputy Commissioner, Sales Tax Officer or Assistant Sales Tax Officer”;
 - (ii) in sub-rule (2), for the words “Sales Tax Officer or Assistant Sales Tax Officer”, *substitute* the words “Deputy Commissioner, Sales Tax Officer or Assistant Sales Tax Officer”;
 - (iii) in sub-rule (3), for the words “Sales Tax Officer or Assistant Sales Tax Officer”, *substitute* the words “Deputy Commissioner, Sales Tax Officer or Assistant Sales Tax Officer”;
 - (iv) in sub-rule (4), for the words “Sales Tax Officer or Assistant Sales Tax Officer”, *substitute* the words “Deputy Commissioner, Sales Tax Officer or Assistant Sales Tax Officer”;
 - (v) in sub-rule (6), for the words “Sales Tax Officer or Assistant Sales Tax Officer”, *substitute* the words “Deputy Commissioner, Sales Tax Officer or Assistant Sales Tax Officer”;
 - (vi) in sub-rule (7), for the words “Assistant Commissioner or Sales Tax Officer”, *substitute* the words “Joint Commissioner or Deputy Commissioner or Sales Tax Officer”;
 - (vii) in sub-rule (8), for the words “Assistant Commissioner or Sales Tax Officer”, *substitute* the words “Joint Commissioner or Deputy Commissioner or Sales Tax Officer”;
 - (ix) in sub-rule (9), for the words “Assistant Commissioner or Sales Tax Officer”, *substitute* the words “Joint Commissioner or Deputy Commissioner or Sales Tax Officer”;
- (d) in rule 104,-
- (i) in sub-rule (1), for the words “Assistant Commissioner or Sales Tax Officer”, occurring in two places, *substitute* the words “Joint Commissioner or Deputy Commissioner or Sales Tax Officer”;
 - (ii) in sub-rule (2) of rule 104, for the words “the Assistant Commissioner, Sales Tax Officer or Assistant Sales Tax Officer”, *substitute* the words “the Joint Commissioner or Deputy Commissioner or Sales Tax Officer or Assistant Sales Tax Officer”;

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- (e) in of rule 106, in sub-rule (2), for the words “the Assistant Commissioner”, *substitute* the words “the Deputy Commissioner”;
- (f) in of rule 107, sub-rule (1), for the words “Assistant Commissioner”, *substitute* the words “Joint Commissioner or Deputy Commissioner”;
- (g) in rule 108,-
- (i) in sub-rule (4), for the words “Assistant Commissioner”, *substitute* the words “Joint Commissioner or Deputy Commissioner”;
- (ii) in sub-rule (5), for the words “the Assistant Commissioner”, *substitute* the words “the Joint Commissioner or the Deputy Commissioner”;
- (h) in rule 109,-
- (i) in sub-rule (1), for the words “an Assistant Commissioner”, *substitute* the words “a Joint Commissioner or a Deputy Commissioner”;
- (ii) in sub-rule (2), in the Form of Option, for the words “the Assistant Commissioner”, *substitute* the words “the Joint Commissioner/Deputy Commissioner”;
- (i) in rule 110, in sub-rule (5), in clause (b), for the words “Additional Commissioner or Deputy Commissioner, Assistant Commissioner of Sales Tax Officer”, *substitute* the words “the Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner or Sales Tax Officer”;
- (j) in rule 111,-
- (i) in sub-rule (1), in clause (a), for the words “the Assistant Commissioner”, *substitute* the words “the Joint Commissioner or Deputy Commissioner”;
- (ii) in sub-rule (6), for the words “Deputy Commissioner or Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
- (k) in rule 112,-
- (i) in sub-rule (1), for the words “the Assistant Commissioner” *substitute* the words “the Joint Commissioner or Deputy Commissioner”;
- (ii) in sub-rule (6), in the proviso, for the words “the Assistant Commissioner”, *substitute* the words “the Joint Commissioner or Deputy Commissioner”;
- (iii) in sub-rule (7), for the words “the Assistant Commissioner”, *substitute* the words, ‘the Joint Commissioner or Deputy Commissioner’;
- (iv) in sub-rule (8), for the words, “Deputy Commissioner or Assistant Commissioner”, *substitute* the words “Joint Commissioner or Deputy Commissioner”;
- (l) in rule 114, for the words “the Assistant Commissioner”, *substitute* the words “the Joint Commissioner or Deputy Commissioner”;
- (m) in rule 120,-
- (i) in clause (a), for the words “the Deputy Commissioner, Assistant Commissioner”, *substitute* the words “the Joint Commissioner or Deputy Commissioner”;
- (ii) in clause (c), for the words “Deputy Commissioner, Assistant Commissioner”, *substitute* the words “Joint Commissioner or Deputy Commissioner”;

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- (n) in rule 121, in sub-rule (2),-
- (i) in clause (a), for the words “the Deputy Commissioner, Assistant Commissioner”, *substitute* the words “the Joint Commissioner, Deputy Commissioner”.
 - (ii) in clause (b), for the words “the Deputy Commissioner, Assistant Commissioner”, *substitute* the words “the Joint Commissioner, Deputy Commissioner”;
- (o) in rule 122, for the words “the Deputy Commissioner, Assistant Commissioner”, *substitute* the words “the Joint Commissioner, Deputy Commissioner”;
- (p) in rule 123, for the words “the Deputy Commissioner, Assistant Commissioner”, *substitute* the words “the Joint Commissioner, Deputy Commissioner”;
- (q) in rule 125,-
- (i) in sub-rule (1), for the words “an Assistant Commissioner”, occurring in two places, *substitute* the words “a Joint Commissioner, Deputy Commissioner”;
 - (ii) in sub-rule (2), for the words “an Assistant Commissioner”, *substitute* the words “a Joint Commissioner, Deputy Commissioner”;
- (r) in rule 126,-
- (i) in sub-rule (1), for the words “the Assistant Commissioner”, *substitute* the words “the Joint Commissioner, Deputy Commissioner”;
 - (ii) in sub-rule (2), for the words “the Assistant Commissioner”, *substitute* the words “the Joint Commissioner, Deputy Commissioner”;
- (s) in rule 127,-
- (i) in sub-rule (1), for the words “the Assistant Commissioner”, *substitute* the words “the Joint Commissioner, Deputy Commissioner”;
 - (ii) in sub-rule (2), for the words “the Assistant Commissioner”, *substitute* the words “the Joint Commissioner, Deputy Commissioner”;
- (t) in rule 128,-
- (i) in sub-rule (1), for the words “the Assistant Commissioner”, *substitute* the words “the Joint Commissioner, Deputy Commissioner”;
 - (ii) in sub-rule (3), for the words “the Assistant Commissioner”, *substitute* the words “the Joint Commissioner, Deputy Commissioner”;
- (u) in rule 129,-
- (i) in sub-rule (3), for the words “Deputy Commissioner, Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner”;
 - (ii) in the proviso to sub-rule (4), for the words “Deputy Commissioner, Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner”;
 - (v) in rule 130, for the words “Deputy Commissioner, Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner”;
- (w) in rule 131,-
- (i) in sub-rule (1), for the words “Deputy Commissioner, Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner”;

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- (ii) in sub-rule (2), for the words “Deputy Commissioner, Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner”;
 - (x) in rule 132,-
 - (i) in sub-rule (1), for the words “Deputy Commissioner, Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner”;
 - (ii) in sub-rule (2), for the words “Deputy Commissioner, Assistant Commissioner”, *substitute* the words “Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner”;
 - (7) in CHAPTER XIV,-
 - (a) in PART I, in rule 137,-
 - (i) for sub-rule (1), *substitute* the following sub-rule (1):-

“Where an appeal arises from an assessment order passed by the appropriate assessing authority who is a Sales Tax Officer in rank, such appeal shall lie to the appellate authority who is a Deputy Commissioner or a Joint Commissioner, in rank, as may be authorised by the Commissioner, and where an appeal arises from an assessment order passed by the appropriate assessing authority who is a Deputy Commissioner in rank, such appeal shall lie to the appellate authority who is a Joint Commissioner or Senior Joint Commissioner in rank, as may be authorised by the Commissioner, and where an appeal arises from an assessment order passed by the appropriate assessing authority who is a Joint Commissioner in rank, such appeal shall lie to the appellate authority who is a Senior Joint Commissioner in rank as may be authorised by the Commissioner, and where an appeal arises from an assessment order passed by the appropriate assessing authority who is a Senior Joint Commissioner in rank, such appeal shall lie to the appellate authority who is an Additional Commissioner in rank as may be authorised by the Commissioner”;
 - (ii) for the proviso to sub-rule (1), *substitute* the following proviso:-

“Provided that if the Commissioner thinks fit so to do, he may transfer any appeal from the file of one Deputy Commissioner to that of another Deputy Commissioner or Joint Commissioner, or from the file of one Joint Commissioner to that of another Joint Commissioner or Senior Joint Commissioner, or from the file of one Senior Joint Commissioner to that of another Senior Joint Commissioner or Additional Commissioner, or from the file of one Additional Commissioner to that of another Additional Commissioner or Special Commissioner, and thereupon the Deputy Commissioner or the Joint Commissioner or the Senior Joint Commissioner or the Additional Commissioner or the Special Commissioner, as the case may be, to whose file the appeal is so transferred, shall proceed with and dispose of the appeal as if it had been duly filed before him.”;
 - (b) in PART II,-
 - (i) in rule 142,-
 - (A) in sub-rule (1),-
 - (I) in clause (a), for the words “by an Assistant Commissioner”, *substitute* the words “by a Deputy Commissioner or a Joint Commissioner”;
 - (II) for clause (b), substitute the following clause:-

“(b) any order passed by a Deputy Commissioner or a Joint Commissioner, as a registering authority or as an assessing authority or otherwise, may be revised by a Senior Joint Commissioner or an Additional Commissioner, on his own motion, who has jurisdiction over such Deputy Commissioner or Joint Commissioner, as the case may be.”;

(III) for clause (c), *substitute* the following clause:-

“(c) any order passed by a Joint Commissioner or a Senior Joint Commissioner may be revised by an Additional Commissioner or by a Special Commissioner on his own motion;”;

(IV) for clause (d), *substitute* the following clause:-

“(d) any order passed by an Additional Commissioner may be revised by a Special Commissioner on his own motion;”;

(B) in sub-rule (2), in TABLE A,-

(I) for the words “Assistant Commissioner or Deputy Commissioner” in column (4) against serial No. 1 in column (1), *substitute* the words “Deputy Commissioner or Joint Commissioner or Senior Joint Commissioner”;

(II) for the words “Assistant Commissioner or Deputy Commissioner” in column (4) against serial No. 2 in column (1), *substitute* the words “Deputy Commissioner or Joint Commissioner or Senior Joint Commissioner”;

(III) in serial No. 3, in column (1),-

(1a) for the words “Assistant Commissioner” in column (2), substitute the words “Deputy Commissioner”;

(1b) for the words “Deputy Commissioner” in column (4), substitute the words “Joint Commissioner”;

(IV) in serial No. 4, in column (1),-

(1a) for the words “Deputy Commissioner” in column (2), substitute the words “Senior Joint Commissioner”,

(1b) for the words “Additional Commissioner” in column (4), substitute the words “Additional Commissioner or Special Commissioner”;

(C) in sub-rule (2A), in TABLE B,-

(I) for the words “Assistant Commissioner” in column (2) against serial No. 1 in column (1), substitute the words “Deputy Commissioner or Joint Commissioner”;

(II) for the words “Deputy Commissioner” in column (2) against serial No. 2 in column (1), substitute the words “Senior Joint Commissioner”;

(III) in serial No. 5 in column (1),-

(1a) for the words “Assistant Commissioner” in column (2), *substitute* the words “Joint Commissioner”;

(1b) for the words “Deputy Commissioner” in column (4), *substitute* the words “Senior Joint Commissioner.”

(IV) in serial No. 6 in column (1), for the words, “Deputy Commissioner” in column (2), *substitute* the words “Senior Joint Commissioner”;

(ii) in rule 145, in sub-rule (3B), for the words “Deputy Commissioner”, *substitute* the words “Senior Joint Commissioner”;

- (c) in part III,-
 - (i) in rule 147, in sub-rule (6),-
 - (A) in clause (a),-
 - (I) for the words “Assistant Commissioner”, *substitute* the words “Joint Commissioner”;
 - (II) for the words “Sales Tax Officer”, *substitute* the words “Deputy Commissioner or Sales Tax Officer”;
 - (B) in clause(b),-
 - (I) for the words, “Deputy Commissioner” *substitute* th4e words “Senior Joint Commissioner”;
 - (II) for the words, “Assistant Commissioner” *substitute* the words “Joint Commissioner”;
 - (C) in clause (c), for the words, “Deputy Commissioner”, substitute the words “Senior Joint Commissioner”;
 - (ii) in rule 155, in sub-rule (1),—
 - (A) in clause (a), for the words, “an Assistant Commissioner or a Deputy Commissioner,” *substitute* the words “a Deputy Commissioner or a Joint Commissioner or a senior Joint Commissioner”;
 - (B) in clause (b), for the words, “Assistant Commissioner, a Deputy Commissioner,” *substitute* the words “a Deputy Commissioner or a Joint Commissioner or a Senior Joint Commissioner”;
 - (iii) in rule 158, for the words “Deputy Commissioner or Assistant Commissioner,” *substitute* the words “Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
 - (iv) in rule 159,-
 - (A) in sub-rule (1), for the words “Deputy Commissioner or Assistant Commissioner,” *substitute* the words “a Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
 - (B) in sub-rule (3), for the words “Deputy Commissioner or Assistant Commissioner,” *substitute* the words “Senior Joint Commessioner or Joint Commissioner or Deputy Commissioner”;
 - (v) in rule 160,—
 - (A) in clause (a), for the words “a Deputy Commissioner or an Assistant Commissioner,” *substitute* the words “Senior Joint Commissioner or a Joint Commissioner or a Deputy Commissioner”;
 - (B) in clause (b), for the words “the Deputy Commissioner or the Assistant Commissioner,” *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner”;
- (8) in CHAPTER XV,—
 - (a) in PART I, in rule 171, in sub-rule (2),—
 - (i) for the words “the Deputy Commissioner or the Assistant Commissioner,” *substitute* the words “the Senior Joint Commissioner or the Joint Commisioner or the Deputy Commissioner”;

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- (ii) for the words “such Deputy Commissioner or Assistant Commissioner,” *substitute* the words “such Senior Joint Commissioner or such Joint Commissioner or such Deputy Commissioner”;
 - (b) in PART II, in rule 181, in sub-rule (2),—
 - (i) for the words “the Deputy Commissioner or the Assistant Commissioner,” *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner”;
 - (ii) for the words “such Deputy Commissioner or Assistant Commissioner,” *substitute* the words “such Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
 - (c) in PART III,—
 - (i) in rule 184,—
 - (A) for the words “such Deputy Commissioner or Assistant Commissioner,” *substitute* the words “such Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
 - (B) in the proviso, for the words “such authorised Deputy Commissioner or Assistant Commissioner,” *substitute* the words “such authorised Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
 - (ii) in rule 185,—
 - (A) in sub-rule (1), for the words “the Deputy Commissioner or the Assistant Commissioner,” occurring in two places, *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner”;
 - (B) in sub-rule (3), for the words “the Deputy Commissioner or the Assistant Commissioner,” *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner”;
 - (iii) in rule 186,—
 - (A) in sub-rule (1), for the words “the Deputy Commissioner or the Assistant Commissioner,” *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner”;
 - (B) in sub-rule (2), for the words “the Deputy Commissioner or the Assistant Commissioner,” *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner”;
 - (C) in sub rule (3), for the words “the Deputy Commissioner or the Assistant Commissioner,” *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner”;
 - (iv) in rule 187, in sub-rule (3), for the words “the Deputy Commissioner or the Assistant Commissioner,” *substitute* the words “the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner”;
 - (d) in PART IV,—
 - (i) in rule 192,—
 - (A) in sub-rule (1),—
 - (I) for the words “such Deputy Commissioner or Assistant Commissioner,” *substitute* the words, “such Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
 - (II) in the proviso, for the words “such authorised Deputy Commissioner or Assistant Commissioner,” *substitute* the words, “such authorised Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;

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- (B) in sub-rule (3), for the words “the Deputy Commissioner or the Assistant Commissioner,” occurring in two places, *substitute* the words, “the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner”;
- (C) in sub-rule (5), for the words “the Deputy Commissioner or the Assistant Commissioner,” *substitute* the words, “the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner”;
- (ii) in rule 193, for the words “the Deputy Commissioner or the Assistant Commissioner,” *substitute* the words, “the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner”;
- (e) in PART V, in rule 194A,—
- (i) in sub-rule (1),—
- (A) for the words “the Deputy Commissioner or the Assistant Commissioner,” *substitute* the words, “the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner”;
- (B) for the words “such Deputy Commissioner or Assistant Commissioner,” *substitute* the words, “such Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
- (C) for the words “said Deputy Commissioner or Assistant Commissioner,” *substitute* the words, “said Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
- (ii) in sub-rule (2), for the words “the Deputy Commissioner or the Assistant Commissioner,” *substitute* the words, “the Senior Joint Commissioner or the Joint Commissioner or the Deputy Commissioner”;
- (9) in CHAPTER XVI, in rule 207, in sub-rule (3), for the words “Deputy Commissioner or Assistant Commissioner,” *substitute* the words, “Senior Joint Commissioner or Joint Commissioner or Deputy Commissioner”;
- (10) in Form No. 16, for the words “Deputy Commissioner,” wherever they occur, *substitute* the words “Senior Joint Commissioner”;
- (11) in Form No. 76, for the words “Deputy Commissioner or Assistant Commissioner,” wherever they occur, *substitute* the words, “Senior Joint Commissioner or Joint Commissioner”;
- (12) in Form No. 78, for the words “Deputy Commissioner or Assistant Commissioner,” wherever they occur, *substitute* the words, “Senior Joint Commissioner or Joint Commissioner”;
- (13) in Form No. 83, for the words “Assistant Commissioner / Sales Tax Officer,” wherever they occur, *substitute* the words “Joint Commissioner / Deputy Commissioner / Sales Tax Officer”.
2. This notification shall come into force with effect from the 16th day of January, 2009.

By order of the Governor,

N. C. BASAK,
Dy. Secy. to the Govt. of West Bengal.