

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**REVENUE**

**MEMORANDUM**

No.820 - F.T.

the 2<sup>nd</sup> day of June, 2015.

Setting up of a separate assessment jurisdiction in the Directorate of Commercial Taxes, specifically entrusted with all statutory functions in respect of the very big taxpayers of the State, has been under active consideration of the Government from some time past.

2. After careful consideration of the matter and in consideration of relevant statutory provisions, and the administrative and logistic facilities, the Governor has been pleased to set up a Large Taxpayer Unit in the Directorate of Commercial Taxes, West Bengal having structure and functions as detailed below:

- (a) The Large Taxpayer Unit will function from the Headquarters of the Directorate at 14, Beliaghata Road, Kolkata – 700015.
- (b) It shall have an officer not below the rank of Additional Commissioner of Commercial Taxes, West Bengal, as the Head of the Office and such other authorities as may be required for effective discharge of its functions.
- (c) All the existing registered dealers presently under the jurisdiction of 'Corporate Division' in the Directorate of Commercial Taxes, West Bengal, shall come under the jurisdiction of appropriate authorities under the West Bengal Sales Tax Act, 1994, or the West Bengal Value Added Tax Act, 2003, posted in the Large Taxpayer Unit.
- (d) The Commissioner of Commercial Taxes, West Bengal, may transfer any registered dealer from and to the jurisdiction of the Large Taxpayer Unit by appropriate order in writing.
- (e) In respect of any person or an employer within the meaning of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, and being a dealer under the jurisdiction of Large Taxpayer Unit, any authority having jurisdiction over such dealer under the West Bengal Sales Tax Act, 1994, or under the West Bengal Value Added Tax Act, 2003, shall also have jurisdiction over such person or employer to exercise powers in respect enrolment, registration, assessment, audit, appeal, review or revision under the West Bengal State Tax on Professions, Trades, Callings and Employment Act, 1979.
- (f) The different authorities posted in the Large Taxpayer Unit shall have jurisdiction over the whole of West Bengal to exercise powers under the West Bengal Sales Tax Act, 1994, the West Bengal Value Added Tax Act 2003 and West Bengal State Tax on Professions, Trades, Callings and Employment Act, 1979.
- (g) The Commissioner of Commercial Taxes, West Bengal, may, by appropriate order in writing in accordance with the provisions of the relevant Act and rules framed there under, assign such functions relating to the registered dealers, or person or employer, under the jurisdiction of Large Taxpayer Unit to such authorities as he may deem fit.

- (h) The different authorities posted in the Corporate Division and functioning as such as on the 30<sup>th</sup> day of June, 2015, shall be deemed to be posted in the Large Taxpayer Unit from the 1<sup>st</sup> day of July, 2015. All such authorities, till they remain posted in the Large Taxpayer Unit, shall also continue to have jurisdiction and exercise powers under the West Bengal Sales Tax Act, 1994, the West Bengal Value Added Tax Act, 2003, and the West Bengal State Tax on Professions, Trades, Callings and Employment Act, 1979, in respect of any dealer, person or employer under the Large Taxpayer Unit and in respect any period prior the formation of this unit.
- (i) The authority presently functioning as the Drawing and Disbursing Officer of Corporate Division in the Directorate of Commercial Taxes, West Bengal, shall continue to function as the Drawing and Disbursing Officer of the Large Taxpayer Unit in the Directorate of Commercial Taxes, West Bengal, and for matters relating to any period prior to the formation of this unit. The relevant DDO Code shall also remain unchanged.
3. This shall come into force with effect from the 1<sup>st</sup> day of July, 2015.



(H. K. Dwivedi)  
Principal Secretary  
to the Govt. of West Bengal