

**Circular No - E/248**

**Delegation of Power by CCT/WB**

Sir,

Hon'ble CCT/WB has delegated power up to the level of ACTO for certain purposes. This order is an extremely important order, dated-26.07.13. The order is as under:

Government of West Bengal  
Directorate of Commercial Taxes  
14, Beliaghata Road, Kolkata-700015

**ORDER**

Date: 26.07.2013

Sub: Authorization to work as Officer posted in Central Section

In exercise of the power conferred upon me by sub-section (4) of section 3 of the West Bengal Value Added Tax Act, 2003(West Ben. Act XXXVII of 2003) read with sub-rule (1) of rule (3) of the West Bengal Value Added Tax Rules, 2005, and in partial modification of this office's orders issued in this respect, it is hereby ordered that-

(1) A Senior Joint Commissioner, Joint Commissioner, Deputy Commissioner, Sales Tax Officer or Assistant Sales Tax Officer, posted in a Circle or Charge, as the case may be, having jurisdiction in respect of a registered dealer, may also exercise jurisdiction as that of an Officer of similar designation posted in Central Section in respect of all the places of business, including factory and warehouse of such registered dealer in West Bengal;

(2) A Senior Joint Commissioner, Joint Commissioner or Deputy Commissioner posted in a Circle or Charge, as the case may be, may, for the purpose of verification of transactions of registered dealers under his jurisdiction, exercise jurisdiction as that of an Officer of similar designation posted in Central Section, in respect of exercise of powers in accordance with the provisions of clause (c) of sub-section (1) of section 66 of the West Bengal Value Added Tax Act,2003.

This order is made in the interest of public service

Sd/ 26.07.2013  
(Binod Kumar)  
Commissioner, Sales Tax  
West Bengal

Memo No. 743CT/PRO  
21U/PRO/2006

Date: 29.07.2013

Copy forwarded for information to Addl.CCT/ISD through e-mail with the request for uploading this authorization order to the Directorate's website [www.wbcomtax.gov.in](http://www.wbcomtax.gov.in) for information of all concerned.

Sd/- 29.07.2013  
Addl. Commissioner  
Commercial Taxes , W.B.

Government of West Bengal  
Directorate of Commercial Taxes  
14, Beliaghata Road, Kolkata-700015

ORDER

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The same may be viewed from our site under the Menu- DELEGATION OF CCT/WB's POWER.