GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA -700015  

AUTHORISATION UNDER SUB-RULE (1) OF RULE 5 OF  
THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) RULES, 1999  

Dated, the 13th February, 2019  

In exercise of the power conferred upon me by the provisions of sub-rule (1) of rule 5 of the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999 and in supersession of the order of Authorisation issued vide Memo. No. 508 CT/PRO dated 19.12.2019, except as respects things done or omitted to be done before such supersession, I hereby authorize the officer or officers specified in column (3) of the ‘Table’ below to be the appropriate designated authority before whom an application for settlement in respect of a case specified in column (2) is to be filed:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Specification of the Case</th>
<th>Appropriate Designated Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>An application for settlement in respect of a case of appeal or revision or review, other than a case of penalty as referred to in sub-clause (iii) of clause (a) of sub-section (1) of section 2, pending before any authority under any Circle.</td>
<td>The appropriate Senior Joint Commissioner/Joint Commissioner of the Circle who has jurisdiction over such applicant.</td>
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<tr>
<td>2</td>
<td>An application for settlement in respect of any appeal or revision or review, other than a case of penalty as referred to in sub-clause (iii) of clause (a) of sub-section (1) of section 2, pending before any authority under Large Taxpayers’ Unit.</td>
<td>The Special Commissioner of the Large Taxpayers’ Unit who has jurisdiction over such applicant.</td>
</tr>
</tbody>
</table>
| 3      | An application for settlement of a case other than a case of penalty as referred to in sub-clause (iii) of clause (a) of sub-section (1) of section 2 and the cases referred in column (2) of Sl. Nos. 1 & 2 of this ‘Table’. | (i) In respect of Non-resident dealers or dealers specifically allotted to Central Section, Senior Joint Commissioner or Joint Commissioner of Central Section  
(ii) Others  
The appropriate assessing authority of the Charge or Large Taxpayers’ Unit who has jurisdiction over such applicant; |
| 4      | An application for settlement in respect of a case of penalty as referred to in sub-clause (iii) of clause (a) of sub-section (1) of section 2 where such a case was initiated by a Bureau or a Range or Central Section and which relates to violation of provisions for movement of goods. | Senior Joint Commissioner or Joint Commissioner of the relevant Bureau or the relevant Range or the Central Section. |
| 5 | An application for settlement in respect of a case of penalty as referred to in sub-clause (iii) of clause (a) of sub-section (1) of section 2 other than cases specified in column (2) of Sl. No.4 above. | (i) In respect of Non-resident dealers or dealers specifically allotted to Central Section, Senior Joint Commissioner or Joint Commissioner of Central Section  
(ii) Others  
The appropriate assessing authority of the Charge or Large Taxpayers’ Unit who has jurisdiction over such applicant; |

*Explanation:* Where a case involving penalty referred to in sub-clause (iii) of clause (a) of sub-section (1) of section 2 also includes any amount demanded as security of tax involved, then for the entire dispute, the Appropriate Designated Authority will be the authority specified in column (3) of serial No. 4.

2. This order shall be deemed to have come into force with effect from 19.12.2019.

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Sd/- 13/2/19
(Smaraki Mahapatra)  
Commissioner,  
Commercial Taxes, West Bengal
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Memo. No. 43 CT/PRO  
21U/PRO/2006  
Date: 13.02.2019
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Copy forwarded to the Additional Commissioner of Revenue, ISD, for information and for uploading it on the official website of the Directorate for information of all concerned.

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Sd/- 13/02/19  
(Adesh Kumar)  
Special Commissioner of Revenue  
and Public Relations Officer
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