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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. 231-F.T.

Dated, the 12th day of February, 2019

The matter of restructuring the indirect tax administration of the State to counter revenue leakage and tax evasion through intensive and broad-based investigation and enforcement with multifaceted approach has been under active consideration of the Government for some time past.

2. Accordingly, the Governor is hereby pleased to create a new Directorate of Revenue Intelligence and Enforcement (DRI&E) under the Finance Department for comprehensive approach to investigation and enforcement of tax laws for tackling the menace of tax evasion and leakage of State revenue in a more efficient and effective manner.

3. The main functions of the DRI&E will be to –

- (i) investigate cases of tax evasion and undertake enforcement measures for the Acts administered mainly by the Directorate of Commercial Taxes, Directorate of Excise, Directorate of Registration and Stamp Revenue and Directorate of State Lotteries;
- (ii) undertake investigation cases on its own information and also of cases referred to it by other Revenue Directorates or by the State Government;
- (iii) send reports of investigation to the respective revenue authorities wherever necessary for appropriate follow-up measures;
- (iv) share and exchange revenue intelligence related information with the Revenue Directorates of the State;
- (v) act as Nodal Agency in respect of prosecution for offences under the relevant tax laws;
- (vi) conduct enquiry for the purpose of vigilance over government employees of the Revenue Directorates for allegations of malpractices involving tax evasion;

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- (vii) analyse the tax evasion patterns and suggest the State Government appropriate remedial legal and procedural measures including that for systematic improvements in IT systems; and
- (viii) perform such other functions as may be specifically required by the State Government.
4. The DRI&E will be headed by the Director of Revenue Intelligence and Enforcement, an officer of IAS cadre, as may be appointed by the State Government.
5. The investigation teams and field officers in the DRI&E to deal with tax evasion cases will be manned mainly by the West Bengal Revenue Service officers and other officials from the other Revenue Directorates under this Department as may be necessary.
6. The DRI&E authorities will have jurisdiction throughout West Bengal to make enquiries and undertake investigations about cases of tax evasion and enforcement in respect of the following Acts and the corresponding rules:
- (i) The West Bengal Goods and Services Tax Act, 2017;
 - (ii) The West Bengal Value Added Tax Act, 2003;
 - (iii) The West Bengal Sales Tax Act, 1994;
 - (iv) The West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979;
 - (v) The Bengal Agricultural Income Tax Act, 1944;
 - (vi) The Bengal Excise Act, 1909;
 - (vii) The Indian Stamp Act, 1899;
 - (viii) The Registration Act, 1908;
 - (ix) The Bengal Electricity Duty Act, 1935;
 - (x) The West Bengal Duty on Inter-State River Valley Electricity Act, 1973; and
 - (xi) The Lotteries (Regulation) Act, 1998.

DRI&E will also undertake investigations about tax evasion and enforcement of the Central Acts on Goods and Services Tax and the Central Sales Tax Act, 1956 involving transactions relating to West Bengal as may be necessary.

7. The DRI&E will have its Headquarters in Kolkata with the following wings or cells:
- (A) Administrative Wing;
 - (B) Investigation Wing;
 - (C) Prosecution Wing;
 - (D) Law Cell;
 - (E) IT Wing;
 - (F) Cyber Forensic Lab; and
 - (G) Vigilance Wing.

If required, Director, DRI&E may create other wings or cells within the Directorate with the concurrence of Finance Department.

8. The Governor is also pleased to create the following posts in the Directorate of Revenue Intelligence and Enforcement for its functioning:

Name of Post	Number of Posts	Remarks
(a) Director	1 (one)	
(b) Special Director - in the rank of Special Commissioner of Revenue	3 (three)	Transfer from existing posts in other Directorates
(c) Additional Director - in the rank of Additional Commissioner of Revenue [in Pay Band -5]	17 (seventeen)	5 (five) by transfer of existing WBRs posts; 12 (twelve) by conversion of Sr. Joint Commissioner in WBRs holding PB-5
(d) Joint Director	4 (four)	Transfer from Joint Commissioner posts in WBRs
(e) Chief Vigilance Officer	1 (one)	
(f) Vigilance Officer	2 (two)	
(g) Investigating Officer [for vigilance cases]	5 (five)	
(h) Sr. Law Officer/Law Officer	1 (one)	
(i) Administrative Officer [Admn. & DDO]	2 (two)	
(j) Schedule B English Stenographer [as PA]	5 (five)	
(k) Head Assistant/Head Clerk	2 (two)	
(l) Lower Division Assistant/Clerk	4 (four)	
(m) Data Entry Operator	2 (two)	
(n) Software Support Personnel	1 (one)	
(o) Night Guard	1 (one)	
(p) Group D / Peon	10 (ten)	

9. Other necessary administrative and logistic arrangements in respect of functioning of the Directorate of Revenue Intelligence and Enforcement will be made in due course of time.

10. This has approval of the Cabinet as communicated vide Cabinet Secretariat U.O. No. CAB (D) - 1252 dated 04.02.2019.

By order of the Governor,

H.K. DWIVEDI, IAS

Additional Chief Secretary to the Government of West Bengal.