

**Govt. of West Bengal
Finance Department
Nabanna, 325, S.C. Road
Howrah – 711 102**

VACANCY CIRCULAR

Subject: Selection for the posts of Member(s) [State] in Goods and Services Tax Appellate Tribunal (State Benches) - reg.

1. The Goods and Services Tax Appellate Tribunal (GSTAT) Appellate Tribunal is established under the Central Goods and Services Tax Act, 2017 (“hereinafter referred to as CGST Act”) to hear appeals arising from orders passed/decisions made by the appellate and revisional authorities appointed under the said Act and respective State/UT GST Acts of West Bengal, Sikkim and Andaman and Nicobar Islands. There will be 02 State Benches located at Kolkata. It is proposed to fill the vacancies for Technical Member (State) of the GST Appellate Tribunal in the State /UT Benches of West Bengal, Sikkim and Andaman and Nicobar Islands.

2. Applications are invited for the following vacancies:

Post	States/UT	No of Benches	Benches	Total Number of Posts
Technical Member (State)	1. West Bengal 2. Sikkim 3. Andaman and Nicobar Islands	02	Kolkata – Bench I Kolkata – Bench II	02

3. **Qualifications and Eligibility conditions:** The qualifications, eligibility, salary and other terms and conditions of the appointment of a candidate will be governed by the provisions of the CGST Act and Goods and Services Tax Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2023 (hereinafter referred to as “GSTAT Rules”). The same are summarized in Annexure III.
4. **Procedure for selection:** The Central Government shall appoint the Technical Member (State) on the recommendations of a Search-Cum-Selection Committee (hereinafter referred to as “Committee”) constituted under clause (a) of sub-section (4) of Section 110 of the CGST Act, 2017. The Applications received would be scrutinised with respect to eligibility of applicants for the post having regard to the qualifications and relevant experience. Shortlisted candidates may be called for personal interaction by the Committee, if deemed necessary and proper. The Committee shall recommend a panel of suitable candidates, on the basis of overall evaluation, to the Central Government to make the appointments.
5. **Application Procedure:**
 1. Interested candidates shall apply online (<https://gstn.org.in/gstat-state-application/#/home>) in the form prescribed in Annexure I along with necessary documents. Application submission will begin on 18.11.2024 and the last date for submitting applications is 17.12.2024 until 17:00 Hrs. Applications submitted

through any other mode shall be liable to rejection. However, in case of difficulty in uploading any document while making the online application, the document may be forwarded through email by the last date to email support.gstat@gstn.org.in, clearly mentioning the online application number in the email.

- II. Applications by eligible and willing officers (serving only) should be accompanied with a certificate to be furnished by the employer/ head of department as in Annexure-II;
 - III. In case of any difficulty encountered in filling up or uploading the Form, email can be sent on support.gstat@gstn.org.in
6. No TA/DA will be admissible to the candidates to be called for interview/interaction. The candidates are required to make their own arrangements.
 7. Advertisement and prescribed application form with annexures can be downloaded from websites of the Directorate of Commercial Taxes, West Bengal (<https://www.wbcomtax.gov.in>), Finance Department, West Bengal (<https://finance.wb.gov.in>) and the High Court at Calcutta (<https://www.calcuttahighcourt.gov.in>)
 8. Any application received after due date or without necessary statements, documents and relevant attachments as mentioned above will be liable for rejection at the discretion of the Committee.



(P. K. Mishra)

Additional Chief Secretary
Finance Department

To,

1. The Registrar, Kolkata High Court.
2. The Chief Secretary, Govt. of West Bengal
3. Secretary (P&AR), Govt. of WB.
4. Commissioner, State Tax, WB to inform about the circular to departmental officers and uploading in wbcomtax website.

Space for
photograph of
the candidate

APPLICATION FOR THE POST OF Technical Member (State)

PERSONAL DETAILS:

1. Name
2. Date of Birth
3. Category (SC/ST/OBC/UR)
4. Designation/Position/Profession
5. Contact Details

	Residential		Official (not mandatory)
	Present	Permanent	
Address:			
Mobile/Phone No.			
Email:			

(Mobile and email address to be pre-filled based on registration details)

6. Educational qualification (in reverse chronological order):

Sl. No	Name of University / Equivalent Institution	Degree	Year of passing	Division/% of marks obtained	Subject / Specialization

7. **Work Experience:** For the experience as employee, Employment record in chronological order starting with present Employment, list in reverse:

(A) For the post of Technical Member (State):

(B) Whether State Government Service or All India Service (pls specify State, Cadre and Year):

- (a) Total number of years of experience in Group A or equivalent:
- (b) Total number of years of service as Government Officer:
- (c) If State Government Service, specify whether the officer is above the rank of Additional Commissioner (VAT) or the Additional Commissioner (State Goods and Services Tax) or first appellate authority notified by concerned State: Yes/No
- (d) Pay details, Period of service and Nature of work/experience (provide only relevant to Group A or equivalent):

S. No	Designation, Pay or Scale of pay (Pay in Pay Matrix)	Place of Posting	Department	Period of Service	
				From	To

(e) Pay details and Period of service (in case of service as Government Officer):

S. No	Designation, Pay or Scale of pay (Pay in Pay Matrix)	Date of Joining (dd/mm/yyyy)	Date of Retirement (dd/mm/yyyy) (in case of retired employees)	Period of Service		Total Time Period
				From	To	

- (f) Details of major and minor penalties imposed; disciplinary and criminal proceedings pending, if any:
- (g) Number of years of experience in the administration of an existing law¹ or good and services tax or finance or taxation in the State Government:
- (h) Details of experience in administration of an existing law or goods and services tax or finance or taxation in the State Government including adjudicating experience preferably as appellate authority: (Upto 250 words)
- (i) Attach copies of 10 adjudicating orders, if any, passed by the applicant.

¹ Existing law means any law relating to levy and collection of duty or tax on goods or services or both passed or made before 01.07.2017.

APPLICABLE TO ALL CANDIDATES:

8. Write up on major achievements:(Upto 150 words)
9. Awards/honours/Publications, if any
10. Affiliation with the professional bodies Institutions/societies/or any other body including political party
11. Additional information, if any, which you would like to mention in support of the application for the post.

DECLARATION

1. I certify that the foregoing information is correct and complete to the best of my knowledge and belief, and nothing has been concealed/distorted. If at any time, I am found to have concealed/distorted any material information, my appointment shall be liable to summary termination without notice.
2. I certify that I meet the minimum requirements for the post applied for herein.
3. I shall not withdraw my candidature after appearing for the interview or interaction, if any.
4. I shall not decline the appointment, if selected for appointment by the Appointment Committee of Cabinet.
5. I shall join within 30 days from the date of issue of order of appointment.
6. I am aware that in case I violate any of the conditions mentioned at SI.No.3 to 5, the Government of India may debar me for a period of three years for consideration for appointment outside the cadre and in any Autonomous Body/Statutory Body/Regulatory Body.

Place:

Date:

Signature of the candidate

CERTIFICATE OF EMPLOYER

(To be furnished and signed by the competent authority or HOD)

1. Name of the Officer (in full) :

2. Father's name :

3. Date of Birth :

4. Date of Retirement :

5. Date of entry into service:

6. Service to which the officer belongs including batch /year/ cadre etc., wherever applicable:

7. Positions held (During ten preceding years (if retired, then ten years preceding retirement):

S. No	Organisation (name in full)	Designation & Place of Posting	Administrative / Nodal Ministry / Department concerned	
			From	To

8. Whether the officer has been placed on the agreed list or list of Officer of Doubtful Integrity (if yes, details to be given):

9. Whether any allegation of misconduct involving vigilance angle was examined against the officer during the last 10 Years and if so with what result:

10. Whether any punishment was awarded to the officer during the last 10 years and if so, the date of imposition and details of penalty:

11. Is any disciplinary/ criminal proceedings or charge sheet pending against the officer as on date (if so, details to be furnished)

12. Is any action contemplated against the Officer as on date (if so, details to be furnished:

Date:

(NAME AND SIGNATURE)

Annexure – III

1. **Qualifications and eligibility:**

(a) **Technical Member (State):** A person shall be qualified for appointment as a Technical Member (State), if

- he is or has been an officer of the State Government not below the rank of Additional Commissioner of Value Added Tax or the State goods and services tax with 25 years of experience , or
- an officer of All India Service with at least 25 years of experience in Group A or equivalent with at least 3 years of experience in the administration of an existing law or the Goods and Services Tax Act or in field of finance and taxation in the State Government,

2. **Salary and emoluments:**

- Basic Salary: Rs. 2,25,000/- (fixed)
- For pensioners, the pay of such person shall be reduced by the gross amount of pension drawn by him/her.
- Shall be eligible for reimbursement of house rent subject to a limit of rupees one lakh twenty-five thousand per month.
- Shall be entitled to the facility of staff car or transport allowance.
- Allowances and other terms and conditions of service (DA, Medical etc.) shall be the same as applicable to Central Government officers carrying the same pay (presently an officer at Pay Level 17).
- Pension, Provident Fund and gratuity shall not be admissible for the service rendered in the Tribunal.
- Shall be entitled to thirty days of earned leave for every year of service.
- Shall be entitled to eight days of casual leave every calendar year.
- Central Government shall be the sanctioning authority for foreign travel.
- Leave encashment shall be allowed, subject to the condition of maximum allowed encashment under Central Civil Services (Leave) Rules, 1972 including encashment of leaves from previous service.
- Place of posting is subject to change/transfer as per the applicable provisions of CGST Act and GSTAT Rules.

3. **Other terms and conditions:**

- Minimum age prescribed is 50 years and Maximum age is 67 years.
- Initial Appointment will be for a period of 4 years (subject to maximum age limit of 67 years) and eligible for re-appointment for a period of 2 years.
- Must be declared medically fit by an authority specified by the Central Government.
- Serving Officers or sitting Judges shall either resign or obtain voluntary retirement before joining the Tribunal.