Press Release from the Office of the Additional Director, Commercial Taxes Division,
Government of Sikkim

Sikkim Commercial Taxes Officers deputed for Knowledge-Sharing Visit to Directorate of Commercial Taxes, West Bengal on Technology-Driven GST Administration

Kolkata: A three-member delegation from the Commercial Taxes Division, Government of Sikkim, comprising Shri Bikash Diyali, Additional Director; Shri Pranai Rai, Deputy Commissioner; and Shri Wangzer Namgyal Bhutia, Assistant Director, undertook a two-day official visit to the Directorate of Commercial Taxes, Government of West Bengal, Kolkata, on 5th and 6th November 2026.

The visit aimed at exchanging knowledge and exploring best practices in technology-driven GST administration. During the programme, the delegation was exposed to various IT-enabled systems developed by the Information Systems Division of West Bengal, including the Tax Management System (TMS) for scrutiny under Section 61 of the GST Act, e-Way Bill Analytics, Enforcement Module, Tableau-based Data Analytics and the My Task Module for monitoring actions taken by Proper Officers.

The delegation also interacted with officers of the Revenue Mobilisation Cell, where both States exchanged practical case studies concerning wrongful availment and passing of Input Tax Credit (ITC), inter-state transactions and emerging patterns of tax evasion. Visits to the Cyber Forensic Laboratory and interactions with the Audit Teams of the Large Taxpayer Unit and Park Street Jurisdiction further provided insights into digital evidence examination and risk-based GST audit practices.

The programme highlighted the importance of data analytics, automation and inter-state coordination in strengthening tax compliance, improving enforcement and enhancing revenue mobilisation.

The Commercial Taxes Division, Government of Sikkim, will examine the relevant systems and best practices demonstrated during the visit for their possible adoption and adaptation within the State's GST administration framework.

The delegation expressed its appreciation to the Directorate of Commercial Taxes, Government of West Bengal, for its cooperation, valuable technical presentations and warm hospitality. The visit concluded with an official dinner hosted by the Directorate in honour of the visiting team