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

## ORDER

## By the Commissioner of Sales Tax Under rule 37A of the West Bengal Value Added Tax Rules, 2005

Dated: 25.03.2019

WHEREAS, normal life of the hill sub-divisions of Darjeeling and Kalimpong Districts was adversely affected during the period from 9<sup>th</sup> June, 2017 to 15<sup>th</sup> September, 2017. The State Government issued a Memorandum vide No. 2120-F.T. dated 27.11.2017 to grant exemption to the taxpayers of the hill sub-divisions of Darjeeling and Kalimpong Districts from penalty, late fee and fine for the period from 9<sup>th</sup> June, 2017 to 15<sup>th</sup> September, 2017. To provide the said facility to such dealers under the West Bengal Value Added Tax Act, 2003 it is required to extend further the due date of submission of return under section 32 of the said Act, read with rule 34A, rule 34AA and rule 34AB of the West Bengal Value Added Tax Rules, 2005;

NOW THEREFORE, in exercise of the power conferred upon me under rule 37A of the rules *ibid*, the due date of submission of return for the dealers of the hill sub-divisions of Darjeeling and Kalimpong Districts is further extended further as mentioned in the table below:

Period in	Form of return	Last date of	Extended date	Extended date
respect of which		payment of net	of transmission	of
return is		tax, interest, if	of data	furnishing
required to be		any, payable	electronically	acknowledge-
furnished		according to	of that return	ment of that
		that return		return, if
				applicable
(1)	(2)	(3)	(4)	(5)
Q.E. 30.06.2017	Form 14/14D	31.07.2017	31.03.2019	08.04.2019
Q.E. 30.06.2017	Form 15	31.07.2017	31.03.2019	08.04.2019

Sd/- 25/03/19 (Smaraki Mahapatra) Commissioner, Sales Tax, West Bengal

Date: 25.03.2019

Memo No: <u>117 CT/PRO</u> 3C/PRO/2019

Copy forwarded to the Additional Commissioner of Sales Tax, I.S.D. for uploading it on the official website of the Directorate of Commercial Taxes, West Bengal for information of all concerned.

Sd/- 25/03/19 (Adesh Kumar) Spl. CST & PRO