

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

ORDER No. 02/WBGST/PRO/2023

Dated: 07.07.2023

Subject: Extension of period for completion of Audit as per the proviso to sub-section (4) of section 65 of the WBGST Act, 2017 for the period starting on or after 1st day of April, 2018 and ending on or before 31st day of March, 2019 in cases where audit has commenced within 31st day of May, 2023.

WHEREAS, Audit of some registered persons by tax authorities under section 65 of the West Bengal Goods and Services Act, 2017 (hereinafter referred to as the said Act) in respect of the period starting on or after 1st day of April, 2018 and ending on or before 31st day of March, 2019 has commenced;

AND WHEREAS, sub-section (4) of section 65 of the said Act stipulates that Audit has to be completed within a period of three (03) months from the date of commencement;

AND WHEREAS, Audit cases which have commenced within 31.05.2023 would have to be completed within 31.08.2023;

AND WHEREAS, the progress of audit in some cases got delayed due to system glitches in the GSTN Back Office;

AND WHEREAS, I am satisfied that such Audit cases cannot be completed within three months from the date of their commencement;

NOW THEREFORE, in exercise of the power conferred by proviso to sub-section (4) of section 65 of the said Act, I hereby extend the period for completion of Audit cases in respect of the period starting on or after 1st day of April, 2018 and ending on or before 31st day of March, 2019 which have commenced within 31st day of May, 2023, save the cases for which period of completion of audit has already been extended by separate orders, for a further period of three (03) months from the due date of completion as referred to in sub-section (4) of section 65 of the said Act.

2 This order shall come into force with immediate effect.

Sd/-
(KHALID AIZAZ ANWAR, IAS)
Commissioner, State Tax,
West Bengal

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CORRIGENDUM

Dated: 07.07.2023

In the Order No. 02/WBGST/PRO/2023 dated 7th day of July, 2017, in the opening para,—

for the words

“for a further period of three (03) months from the due date of completion as referred to in sub-section (4) of section 65 of the said Act”

read

“upto the 30th day of September, 2023”.

Sd/-
(KHALID AIZAZ ANWAR, IAS)
Commissioner, State Tax,
West Bengal