

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

ORDER No. 11/WBGST/PRO/2022

Dated: 11.07.2022

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 July, 2017 and ending on or before 31st day of March, 2018 in cases where audit has commenced till 31st day of May 2022.

WHEREAS, Audit of most of the registered taxable 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 July, 2017 and ending on or before 31st day of March 2018 (hereinafter referred to as the said period) 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, as per the proviso to sub-section (4) of section 65 of the said Act, the period for completion of Audit can be extended for a further period not exceeding six (06) months which implies that where such extension is allowed for the maximum limit of six (06) months, the audit has to be completed within a time limit of nine (09) months from the date of commencement;

AND WHEREAS, the period for completion of Audit cases in respect of the said period which have commenced within December 2021 and January 2022, has been extended for a further period of three (03) months and two (02) months respectively from the due date of completion as referred to in sub-section (4) of section 65 of the said Act, by Order Nos. 03/WBGST/PRO/2022, dated: 23.02.2022 and 09/WBGST/PRO/2022, dated: 01.04.2022 respectively;

AND WHEREAS, Audit under GST being system based, various notices are required to be issued and documents are required to be uploaded and communicated through the GSTN Back Office (BO) Portal;

AND WHEREAS, on occasion of technical glitches in the GSTN BO portal, the period of completion of audit for all the Audit Cases that have commenced was further extended till 31st day of July 2022 by Order No. 10/WBGST/PRO/2022, dated: 28.04.2022;

AND WHEREAS, on occasion of further technical glitches in the GSTN BO portal faced by the Audit Officers and inability to issue the Notice of Discrepancies through the BO, there had been a time lapse for Audit Officers for issuing such notices;

AND WHEREAS, I am satisfied that such Audit cases cannot be completed within the extended period of 31st day of July 2022;

NOW THEREFORE, in exercise of the power conferred by the proviso to sub-section (4) of section 65 of the said Act, I hereby extend the period for completion of audit for all the audit cases, in respect of the said period and which have commenced till 31st day of May 2022, upto the 31st day of August, 2022 or 09 (nine) months from the date of commencement of such case, whichever is earlier.

2. This order shall come into force with immediate effect.

Sd/-

**KHALID AIZAZ ANWAR, IAS)
Commissioner, State Tax,
West Bengal**