

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

ORDER No. 12/WBGST/PRO/2022

Dated: 31.08.2022

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, due to technical glitches in the GSTN BO portal, the period of completion of audit for all the Audit Cases that have commenced till 31st day of May, 2022 was further extended initially till 31st day of July 2022 and then again till 31st day of August 2022 by Order No. 10/WBGST/PRO/2022, dated 28.04.2022 and 11/WBGST/PRO/2022, dated 11.07.2022 respectively;

AND WHEREAS, on further technical glitches having cropped up in the GSTN BO portal, the Audit Officers are unable to upload Final Audit Reports along with Form GST ADT-02 in the BO portal by the said extended date of 31.08.2022;

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

NOW THEREFORE, in exercise of the power conferred by proviso to sub-section (4) of section 65 of the said Act, I hereby further extend, for the reasons mentioned above, the period for completion of Audit cases in respect of the period starting on or after the 1st day of July, 2017 and ending on or before the 31st day of March, 2018 which have commenced within the 31st day of May, 2022, upto the 5th day of September,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