

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

ORDER NO.

6395CT

Dated: 30 SEP 2024

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, 2020 and ending on or before 31st day of March, 2021, in cases where audit has commenced between 1st day of July 2024 and 30th day of July 2024.

WHEREAS Audit of some of the 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, 2020 and ending on or before 31st day of March, 2021 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 between 1st day of July 2024 and 30th day of July 2024, would have to be completed within three months from their individual date of commencements;

AND WHEREAS the progress of audit in all these cases is going to be delayed due to the upcoming Durga Puja holidays during the first three weeks of October, 2024;

AND WHEREAS requests for further time for production of books of accounts as required for completion of audit have also been received from various auditees;

AND WHEREAS I am satisfied that such Audit cases cannot be completed within three months from the individual date of their commencement where audit has commenced between 1st day of July 2024 and 30th day of July 2024;

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, 2020 and ending on or before 31st day of March, 2021, which have commenced between 1st day of July 2024 and 30th day of July 2024, for a further period till the 30th day of October 2024.

This order shall come into force with immediate effect.

30/9/24

[DEVI PRASAD KARANAM, IAS]
Commissioner, State Tax, West Bengal