

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

ORDER No. 03/WBGST/PRO/2022

Dated: 23.02.2022

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 within 31st day of December, 2021.

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 July, 2017 and ending on or before 31st day of March, 2018 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 31.12.2021 would have to be completed within 31.03.2022;

AND WHEREAS, the progress of audit got delayed and disrupted on account of COVID 19 pandemic;

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 July, 2017 and ending on or before 31st day of March, 2018 which have commenced within 31.12.2021, 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