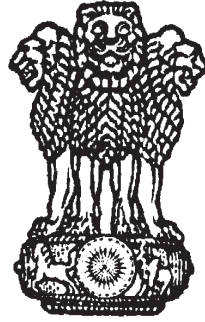


The  
Kolkata Gazette  
सत्यमेव जयते



Extraordinary  
Published by Authority

ASADHA 30]

TUESDAY, JULY 21, 2020

[SAKA 1942

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**REVENUE**

**NOTIFICATION**

No. 622-F.T.

Dated, Howrah, the 21st day of July, 2020

(Corresponding Central Notification No. 57/2020-Central Tax)

In exercise of the powers conferred by section 128 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Governor, on the recommendations of the Council, is pleased hereby to make the following further amendments in this Department notification No. 1895-F.T., dated the 31st December, 2018, published in the Kolkata Gazette, Extraordinary, Part I:—

*Amendments*

In the said notification, after the fifth proviso, the following provisos shall be *inserted*, namely:—

“Provided also that for the class of registered persons mentioned in column (2) of the Table of the above proviso, who fail to furnish the returns for the tax period as specified in column (3) of the said Table, according to the condition mentioned in the corresponding entry in column (4) of the said Table, but furnishes the said return till the 30th day of September, 2020, the total amount of late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of State tax payable in the said return is nil:

Provided also that for the taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year, who fail to furnish the return in **FORM GSTR-3B** for the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of September, 2020, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of State tax payable in the said return is nil.”.

2. This notification shall be deemed to have come into force with effect from the 25th day of June, 2020.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY, IAS  
Additional Secretary to the Government of West Bengal