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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. 1002–F.T.

Dated, Howrah, the 14th day of September, 2021

(Corresponding Central Notification No. 32/2021-Central Tax)

In exercise of the powers conferred by section 164 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on the recommendations of the Council, is pleased hereby to make the following rules further to amend the West Bengal Goods and Services Tax Rules, 2017, namely: –

- 1. Short title and commencement.** – (1) These rules may be called the West Bengal Goods and Services Tax (Seventh Amendment) Rules, 2021.
- (2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 29th day of August, 2021.
- 2.** In the West Bengal Goods and Services Tax Rules, 2017, –
 - (i) in sub-rule (1) of rule 26, –
 - (a) in the fourth proviso, for the figures, letters and words “31st day of August, 2021”, the figures, letters and words “31st day of October, 2021” shall be *substituted*;
 - (b) with effect from the 1st day of November, 2021, all the provisos shall be *omitted*;
 - (ii) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be *inserted*, namely: –

“Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.”;

(iii) in **FORM GST ASMT-14**, –

- (a) after the words, “with effect from _____”, the words, “vide Order Reference No. _____, dated _____” shall be *inserted*;
- (b) the words, “for conducting business without registration despite being liable for registration” shall be *omitted*;
- (c) at the end after “Designation”, the word “Address” shall be *inserted*.

By order of the Governor,

MALAY GHOSH, IAS
*Additional Secretary to the Government
of West Bengal.*