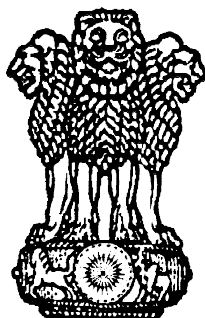


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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 1314-F.T.

Dated, Howrah, the 5th day of August, 2022

(Corresponding Central Notification No. 08/2022-Central Tax)

In exercise of the powers conferred by sub-section (1) of section 50 read with section 148 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 notify the rate of interest per annum to be 'Nil', for the class of registered persons mentioned in column (2) of the Table given below, who were required to furnish the statement in **FORM GSTR-8**, but failed to furnish the said statement for the months mentioned in the corresponding entry in column (3) of the said Table by the due date, for the period mentioned in the corresponding entry in column (4) of the said Table, namely:—

TABLE

SI. No.	Class of registered persons	Months	Period for which interest is to be Nil
(1)	(2)	(3)	(4)
1.	Electronic commerce operators having the following Goods and Services Tax Identification Numbers who could not file the statement under sub-section (4) of section 52 of the said Act, for the month of December, 2020, by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said month in the electronic cash ledger, namely : —	December, 2020	From the date of depositing the tax collected under sub-section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under sub-section (4) of section 52.

SI. No.	Class of registered persons	Months	Period for which interest is to be Nil
(1)	(2)	(3)	(4)
	1. 19AABCR4726Q1C2 2. 19AABCT1559M1C7 3. 19AADCD4946L1CI 4. 19AACCF0683K1CP 5. 19AAICA3918J1CQ		
2.	Electronic commerce operator having the following Goods and Services Tax Identification Number who could not file the statement under sub-section (4) of section 52 of the said Act for the months mentioned in column (3), by the due-date, due to technical glitch on the portal but had deposited the tax collected under sub-section (1) of section 52 for the said months in the electronic cash ledger: 1. 19AAHCP1178L1C8	September, 2020, October, 2020, November, 2020, December, 2020 and January, 2021	From the date of depositing the tax collected under sub-section (1) of section 52 of the said Act in the electronic cash ledger till the date of filing of statement under sub-section (4) of section 52.

By Order of the Governor,

MALAY GHOSH, IAS
*Senior Special Secretary to the Government of
 West Bengal*