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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. 1342-F.T.

Dated, Howrah, the 13th day of September, 2018.

No. 48/2018-State 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 is pleased hereby to make the following rules further to amend the West Bengal Goods and Services Tax Rules, 2017, namely:—

- (i) These rules may be called the West Bengal Goods and Services Tax (Ninth Amendment) Rules, 2018.
 - (ii) They shall be deemed to have come into force with effect from the 10th day of September, 2018.
2. In the West Bengal Goods and Services Tax Rules, 2017,
- (i) in rule 117,
 - (a) after sub-rule (1), the following sub-rule shall be *inserted*, namely:—

"(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.";
 - (b) in sub-rule (4), in clause (b), in sub-clause (iii), the following proviso shall be *inserted*, namely:—

"Provided that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by 30th April, 2019.";
 - (ii) in rule 142, in sub-rule (5), after the words and figures "of section 76", the words and figures "or section 125" shall be *inserted*.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY
Additional Secretary to the Government of West Bengal