

The  
Kolkata Gazette



सत्यमेव जयते

Extraordinary  
Published by Authority

PAUSA 10]

MONDAY, DECEMBER 31, 2018

[SAKA 1940

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. 1896-F.T.**

**Howrah, the 31st day of December, 2018.**

*No. 77/2018-State 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), the Governor, on the recommendations of the Council, is pleased hereby to make the following amendment in this Department notification No. 2311-F.T. [73/2017-State Tax], dated the 29th December, 2017, published in the Kolkata Gazette, Extraordinary, Part I: –

*Amendment*

In the said notification, after the first proviso, the following proviso shall be inserted, namely: -

"Provided further the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019."

By order of the Governor,

**RAJSEKHAR BANDYOPADHYAY**

*Additional Secretary to the Government of West Bengal.*