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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. 1657-F.T.

Dated, Howrah, the 23rd day of December, 2021

(Corresponding Central Notification No. 37/2021-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 (Ninth Amendment) Rules, 2021.
- (2) These rules shall be deemed to have come into force on the 1st day of December, 2021.
2. In the West Bengal Goods and Services Tax Rules, 2017,—
 - (i) in **FORM GST DRC-03**,—
 - (a) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through **FORM GST DRC-01A**” shall be *inserted*;
 - (b) against item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be *substituted*;
 - (c) against item 5, in column (1), after the word and figures “within 30 days of its issue”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through Form GST DRC-01A, audit, inspection or investigation, others (specify)” shall be *inserted*;

(d) for the table, under serial number 7, the following table shall be *substituted*, namely:—

“Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13
												.”.

By order of the Governor,

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