


The  
Kolkata Gazette



सत्यमेव जयते

Extraordinary  
Published by Authority

BHADRA 30]

THURSDAY, SEPTEMBER 21, 2023

[SAKA 1945

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 20th day of September, 2023

(Corresponding Central Notification No. 19/2022-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: –

- Short title and commencement.** – (1) These rules may be called the West Bengal Goods and Services Tax (Amendment) Rules, 2023.  
(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 1st day of October, 2022.
- In the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21, after clause (g), the following clauses shall be *inserted* namely:–  
“(h) being a registered person required to file return under subsection (1) of section 39 for each month or part thereof, has not furnished returns for a continuous period of six months;  
(i) being a registered person required to file return under proviso to subsection (1) of section 39 for each quarter or part thereof, has not furnished returns for a continuous period of two tax periods.”;
- In rule 36 of the said rules,—  
(a) in sub-rule (2), the words, letters and figure, “, and the relevant information, as contained in the said document, is furnished in **FORM GSTR-2** by such person” shall be *omitted*;

(b) in sub-rule (4), in clause (b), after the words, “the details of”, the words, “input tax credit in respect of” shall be *inserted*;

4. In rule 37 of the said rules,—

(a) for sub-rules (1) and (2), the following sub-rules shall be *substituted*, namely:—

“(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, but fails to pay to the supplier thereof, the amount towards the value of such supply along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall pay an amount equal to the input tax credit availed in respect of such supply along with interest payable thereon under section 50, while furnishing the return in **FORM GSTR-3B** for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice:

Provided that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16:

Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.;

(2) Where the said registered person subsequently makes the payment of the amount towards the value of such supply along with tax payable thereon to the supplier thereof, he shall be entitled to re-avail the input tax credit referred to in sub-rule (1).”;

(b) sub-rule (3) shall be *omitted*;

5. In rule 38 of the said rules,—

(a) in clause (a), in sub-clause (ii), the word, letters and figure, “in **FORM GSTR-2**” shall be *omitted*;

(b) in clause (c), for the words, letters and figure, “and shall be furnished in **FORM GSTR-2**”, the words, letters and figure, “and the balance amount of input tax credit shall be reversed in **FORM GSTR-3B**” shall be *substituted*;

(c) clause (d) shall be *omitted*;

6. In rule 42 of the said rules, in sub-rule (1), in clause (g), the words, letters and figure, “at the invoice level in FORM GSTR-2 and” shall be *omitted*;

7. In rule 43 of the said rules, in sub-rule (1), the words, letters and figure, “**FORM GSTR-2** and” at both the places where they occur, shall be *omitted*;

8. In rule 60 of the said rules, in sub-rule (7), for the words “auto-drafted”, the words “auto-generated” shall be *substituted*’;

9. Rules 69, 70, 71, 72, 73, 74, 75, 76, 77 and 79 of the said rules shall be *omitted*;

10. In rule 83 of the said rules, in sub-rule (8), in clause (a), the words “and inward” shall be *omitted*’;

11. In rule 85 of the said rules, in sub-rule (2), —

(a) in clause (b), for the words “said person;”, the words “said person; or” shall be *substituted*;

(b) clause (c) shall be *omitted*;

12. In rule 86 of the said rules, for sub-rule (4B), the following sub-rule shall be *substituted* and shall be deemed to have been *substituted* with effect from the 5th day of July, 2022, namely:—

“(4B) Where a registered person deposits the amount of erroneous refund sanctioned to him, —

(a) under sub-section (3) of section 54 of the Act, or

(b) under sub-rule (3) of rule 96, in contravention of sub-rule (10) of rule 96,

along with interest and penalty, wherever applicable, through **FORM GST DRC-03**, by debiting the electronic cash ledger, on his own or on being pointed out, an amount equivalent to the amount of erroneous refund deposited by the registered person shall be re-credited to the electronic credit ledger by the proper officer by an order made in **FORM GST PMT-03A**.”;

13. In the said rules, with effect from the 1st July, 2017, after rule 88A, the following rule shall be deemed to have been *inserted*, namely:—

**“88B. Manner of calculating interest on delayed payment of tax.—**(1) In case, where the supplies made during a tax period are declared by the registered person in the return for the said period and the said return is furnished after the due date in accordance with provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, the interest on tax payable in respect of such supplies shall be calculated on the portion of tax which is paid by debiting the electronic cash ledger, for the period of delay in filing the said return beyond the due date, at such rate as may be notified under sub-section (1) of section 50.

(2) In all other cases, where interest is payable in accordance with sub-section (1) of section 50, the interest shall be calculated on the amount of tax which remains unpaid, for the period starting from the date on which such tax was due to be paid till the date such tax is paid, at such rate as may be notified under sub-section (1) of section 50.

(3) In case, where interest is payable on the amount of input tax credit wrongly availed and utilised in accordance with sub-section (3) of section 50, the interest shall be calculated on the amount of input tax credit wrongly availed and utilised, for the period starting from the date of utilisation of such wrongly availed input tax credit till the date of reversal of such credit or payment of tax in respect of such amount, at such rate as may be notified under said sub-section (3) of section 50.

*Explanation.*—For the purposes of this sub-rule, —

(1) input tax credit wrongly availed shall be construed to have been utilised, when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, and the extent of such utilisation of input tax credit shall be the amount by which the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed.

(2) the date of utilisation of such input tax credit shall be taken to be, —

(a) the date, on which the return is due to be furnished under section 39 or the actual date of filing of the said return, whichever is earlier, if the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, on account of payment of tax through the said return; or

(b) the date of debit in the electronic credit ledger when the balance in the electronic credit ledger falls below the amount of input tax credit wrongly availed, in all other cases.”

14. In rule 89, of the said rules, in sub-rule (1), —

(a) after the words “claiming refund of”, the words, brackets and figures “any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49 or” shall be *inserted*,

(b) the first proviso shall be *omitted*,

(c) in the second proviso, for the words “Provided further that”, the words “Provided that” shall be *substituted*;

(d) in the third proviso, for the words “Provided also that”, the words “Provided further that” shall be *substituted*,

15. In rule 96 of the said rules, in sub-rule (3), for the words, letters and figures, “**FORM GSTR-3** or **FORM GSTR-3B**, as the case may be”, the letters and figure, “**FORM GSTR-3B**” shall be *substituted*,

16. **FORM GSTR-1A**, **FORM GSTR-2** and **FORM GSTR-3** of the said rules shall be *omitted*;

17. In **FORM GST PCT-05** of the said rules, in Part-A, in the table, against Sr. No.1, under the heading “List of Activities”, the words, “and inward”, shall be *omitted*.

By order of the Governor,

MALAY GHOSH, IAS  
OSD & Ex-officio Secretary  
to the Government of West Bengal