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[SAKA 1946

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. 1780–F.T.

Dated, Howrah, the 22nd day of November, 2024

[Corresponding Central Notification No. 23/2024-Central 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) (hereafter in this notification referred to as the said Act), and in supersession of this Department notification No. 637-F.T. dated 14.06.2021, published in the Kolkata Gazette, Extraordinary, Part I, except as respects things done or omitted to be done before such supersession, the Governor, on the recommendations of the Council, is pleased hereby to waive the amount of late fee payable under section 47 of the said Act by any registered person, required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues :

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in **FORM GSTR-7** for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees :

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in **FORM GSTR-7** for a month by the due date, where the total amount of central tax deducted at source in the said month is nil, shall stand waived.

2. This notification shall be deemed to have come into force with effect from the 1st day of November, 2024.

By order of the Governor,

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