

**The**  
  
**Kolkata** **Gazette**  
सत्यमेव जयते  
*Extraordinary*  
Published by Authority

MAGHA 12]

THURSDAY, FEBRUARY 1, 2024

[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. 195-F.T.**

**Dated, Howrah, the 31st day of January, 2024**

[Corresponding Central Notification No. 56/2023-Central Tax]

In exercise of the powers conferred by section 168A of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereinafter referred to as the said Act) and in partial modification of this Department notifications No. 431-F.T. dated 31.03.2021 and No. 608-F.T. dated 03.06.2021 and No.1389-F.T. dated 23.08.2022 and No. 599-F.T. dated 12.04.2023, all published in the Kolkata Gazette, Extraordinary, Part-I, the Governor, on the recommendations of the Council, is pleased hereby to extend the time limit specified under subsection (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, relating to the period as specified below, namely:—

- (i) for the financial year 2018-19, up to the 30th day of April, 2024;
- (ii) for the financial year 2019-20, up to the 31st day of August, 2024.

2. This notification shall be deemed to have come into force with effect from the 28th day of December, 2023.

By order of the Governor,

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