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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**

No. 599-F.T.

Dated, Howrah, the 10th day of July, 2020

**NOTIFICATION***(Corresponding Central Notification No. 51/2020-Central Tax)*

In exercise of the powers conferred by sub-section (1) of section 50 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), read with section 148 of the said Act, the Governor, on the recommendations of the Council, is pleased hereby to make the following further amendment in this Department notification No.1153-F.T., dated the 29th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

*Amendment*

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be *substituted*, namely:—

"Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:—

Table

Sl. No.	Class of registered persons	Rate of interest	Tax period
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent. thereafter till 24th day of June, 2020	February, 2020, March 2020, April, 2020

Sl. No.	Class of registered persons	Rate of interest	Tax period
(1)	(2)	(3)	(4)
2.	Taxpayers having an aggregate turnover of upto rupees 5 crores in the preceding financial year, whose principal place of business is in the State of West Bengal	Nil till the 30th day of June, 2020, and 9 per cent. thereafter till the 30th day of September, 2020	February, 2020
		Nil till the 5th day of July, 2020, and 9 per cent. thereafter till the 30th day of September, 2020	March, 2020
		Nil till the 9th day of July, 2020, and 9 per cent. thereafter till the 30th day of September, 2020	April, 2020
		Nil till the 15th day of September, 2020, and 9 per cent. thereafter till the 30th day of September, 2020	May, 2020
		Nil till the 25th day of September, 2020, and 9 per cent. thereafter till the 30th day of September, 2020	June, 2020
		Nil till the 29th day of September, 2020, and 9 per cent. thereafter till the 30th day of September, 2020	July, 2020."

2. This notification shall be deemed to have come into force with effect from the 24th day of June, 2020.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY, IAS  
Additional Secretary to the Government of West Bengal