


The



Kolkata **Gazette**

सत्यमेव जयते

Extraordinary
Published by Authority

ASVINA 24]

WEDNESDAY, OCTOBER 16, 2019

[SAKA 1941

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. 1728-F.T.

Dated, Howrah, the 16th day of October, 2019

No. 45/2019-State Tax

In exercise of the powers conferred by section 148 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), the Governor, on the recommendations of the Council, is pleased hereby to notify the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the West Bengal Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely: –

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2019 to December, 2019	31st January, 2020
2	January, 2020 to March, 2020	30th April, 2020

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

4. This notification shall be deemed to have come into force with effect from the 9th day of October, 2019.

By order of the Governor,

BISWAJIT GANGOPADHYAY,

OSD & ex-officio Secretary to the Government of West Bengal.