

**The**  
**Kolkata**  **Gazette**

सत्यमेव जयते

*Extraordinary*  
Published by Authority

---

---

KARTIKA 24]

WEDNESDAY, NOVEMBER 15, 2017

[SAKA 1939

---

---

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. 2033-F.T.**

**Howrah, the 15th day of November, 2017.**

*No.64/2017-State 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), the Governor, on the recommendations of the Council, is pleased hereby to waive the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of October, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount of State tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

By order of the Governor,

**RAJSEKHAR BANDYOPADHYAY**  
*Joint Secretary to the Government of West Bengal*