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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

NOTIFICATION

No. 2089-FT

Dated, Howrah, the 31st of December, 2019

No. 74/2019-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), the Governor, on the recommendations of the Council, is pleased hereby to make the following further amendment in this Department notification No. 118-F.T., dated the 24th January, 2018, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendment

In the said notification, after the second proviso, the following proviso shall be *inserted*, namely:—

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December, 2019 to 10th January, 2020."

2. This notification shall be deemed to have come into force with effect from the 19th day of December, 2019.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Additional Secretary to the Government of West Bengal