


The  
Kolkata Gazette



सत्यमेव जयते

Extraordinary  
Published by Authority

AGRAHAYANA 17]

FRIDAY, DECEMBER 8, 2023

[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. 2149-F.T.

Dated, Howrah, the 7th day of December, 2023

[Corresponding Central Notification No. 53/2023-Central 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) (hereinafter referred to as the said Act), the Governor, on the recommendations of the Council, is pleased hereby to notify taxable persons who could not file an appeal against the order passed by the proper officer on or before the 31st day of March, 2023 under section 73 or 74 of the said Act (hereinafter referred to as the said order), within the time period specified in sub-section (1) of section 107 read with sub-section (4) of section 107 of the said Act, and the taxable persons whose appeal against the said order was rejected solely on the grounds that the said appeal was not filed within the time period specified in section 107, as the class of persons (hereinafter referred to as the said person) who shall follow the following special procedure for filing appeals in such cases:

2. The said person shall file an appeal against the said order in **FORM GST APL-01** in accordance with sub-section (1) of Section 107 of the said Act, on or before 31st day of January 2024:

Provided that an appeal against the said order filed in accordance with the provisions of section 107 of the said Act, and pending before the Appellate Authority before the issuance of this notification, shall be deemed to have been filed in accordance with this notification, if it fulfills the condition specified at para 3 below.

3. No appeal shall be filed under this notification, unless the appellant has paid—
  - (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and
  - (b) a sum equal to twelve and a half per cent. of the remaining amount of tax in dispute arising from the said order, subject to a maximum of twenty-five crore rupees, in relation to which the appeal has been filed, out of which at least twenty per cent. should have been paid by debiting from the Electronic Cash Ledger.

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4. No refund shall be granted on account of this notification till the disposal of the appeal, in respect of any amount paid by the appellant, either on their own or on the directions of any authority (or) court, in excess of the amount specified in para 3 of this notification before the issuance of this notification, for filing an appeal under sub-section (1) of Section 107 of the said Act.
  5. No appeal under this notification shall be admissible in respect of a demand not involving tax.
  6. The provisions of Chapter XIII of the West Bengal Goods and Service Tax Rules, 2017, shall *mutatis mutandis*, apply to an appeal filed under this notification.
  7. This notification shall be deemed to have come into force with effect from the 2nd November, 2023.

By order of the Governor,

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