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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**

**THE WEST BENGAL GOODS AND SERVICES TAX (SECOND REMOVAL OF DIFFICULTIES)**

**ORDER, 2019**

No. 236-F.T.

Dated, Howrah, the 13th day of February, 2019

*Order No. 02/2019-State Tax*

WHEREAS, sub-section (4) of section 52 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) provides that every operator who collects the amount specified in sub-section (1) shall furnish a statement, electronically, containing the details of outward supplies of goods or services or both effected through it, including the supplies of goods or services or both returned through it, and the amount collected under sub-section (1) during a month, in such form and manner as may be prescribed, within ten days after the end of such month;

AND WHEREAS, certain operators were unable to obtain registration because of technical issues being faced by them on the common portal but they collected the amount for the months of October, November and December 2018, as a result whereof, the statement under subsection (4) of section 52 of the said Act could not be furnished and because of that certain difficulties have arisen in giving effect to the provisions of the said sub-section;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the West Bengal Goods and Services Tax Act, 2017, the Governor, on recommendations of the Council, is pleased hereby to make the following Order, to remove the difficulties, namely: –

1. Short title. – This Order may be called the West Bengal Goods and Services Tax (Second Removal of Difficulties) Order, 2019.
2. In section 52 of the West Bengal Goods and Services Tax Act, 2017, in sub-section (4), in the *Explanation*, for the figures, letters and word "31st January, 2019", the figures, letters and word "07th February, 2019" shall be *substituted*.
2. This Order shall be deemed to have come into force with effect from the 1st February, 2019.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,

*Additional Secretary to the Government of West Bengal*