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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

NOTIFICATION

No. 1389-F.T.

Dated, Howrah, the 23rd day of August, 2022

(Corresponding Central Notification No. 13/2022-Central Tax)

In exercise of the powers conferred by section 168A of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereinafter referred to as the said Act) and in partial modification of this Department notification No. 431-F.T., dated the 31st March, 2021 and notification No. 608-F.T., dated the 3rd June, 2021 published in the Kolkata Gazette, Extraordinary, Part I, the Governor, on the recommendations of the Council is pleased hereby,—

- (i) to extend the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;
 - (ii) to exclude the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;
 - (iii) to exclude the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.
2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

By Order of the Governor,

MALAY GHOSH, IAS
Senior Special Secretary to the Government of West Bengal