

The
Kolkata Gazette
सत्यमेव जयते



Extraordinary
Published by Authority

CAITRA 10]

WEDNESDAY, MARCH 31, 2021

[SAKA 1943

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. 433-F.T.

Dated, Howrah, the 31st day of March, 2021

(Corresponding Central Notification No. 46/2020-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 in this notification referred to as the said Act), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Governor, on the recommendations of the Council, is pleased hereby to notify that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30th day of June, 2020, whichever is later.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

By Order of the Governor,

RAJSEKHAR BANDYOPADHYAY, IAS
Secretary to the Government of West Bengal.