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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

No. 600-F.T.

Dated, Howrah, the 10th day of July, 2020

NOTIFICATION*(Corresponding Central Notification No. 52/2020-Central 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) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Governor, on the recommendations of the Council, is pleased hereby to make the following further amendments in this Department notification No. 1895-F.T., dated the 31st December, 2018, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendments

In the said notification,—

(i) in the third proviso, for the Table, the following Table shall be *substituted*, namely:—

"Table

Sl. No.	Class of registered persons	Tax period	Condition
(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the State West Bengal	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020

Sl. No.	Class of registered persons	Tax period	Condition
(1)	(2)	(3)	(4)
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 5th day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 9th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 15th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 25th day of September, 2020
		July, 2020	If return in FORM GSTR-3B is furnished on or before the 29th day of September, 2020"

(ii) after the third proviso, the following provisos shall be *inserted*, namely: –

"Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of State tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020."

2. This notification shall be deemed to have come into force with effect from the 24th day of June, 2020.

By order of the Governor,

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