Registered No. WB/SC-247 **No. WB(Part-I)/2025/SAR-93**

The Kolkata Gazette

सत्यमेव जयते

Extraordinary
Published by Authority

PHALGUNA 6] TUESDAY, FEBRUARY 25, 2025 [SAKA 1946

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.: **308-F.T.** **Dated, Howrah, the 25th day of February, 2025**

[*Corresponding Central Notification No. 21/2024-Central Tax*]

In exercise of the powers conferred by sub-section (1) of section 128A 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 the respective date specified in Column (3) of the Table below, as the date upto which payment for the tax payable as per the notice, or statement, or the order referred to in clause (a) or clause (b) or clause (c) of sub-section(l) of section 128A of the said Act, as the case may be, can be made by the class of registered person specified in the corresponding entry in column (2) of the said Table, namely:-

Table

Sl. No.	Class of registered person	Date upto which payment for the tax payable as per the notice or statement or the order referred to in clause (a) or clause (b) or clause (c) of sub-section(l) of section 128A of the said Act, as the case may be, can be made for waiver of interest, or penalty, or both, under the said section.

(I)	(2)	(3)
1	Registered persons to whom a notice or statement or order, referred to in clause (a) or clause (b) or clause (c) of section 128A of the said Act, has been issued.	31.03.2025
2	Registered persons to whom a notice has been issued under sub- section (1) of section 74, in respect of the period referred to in sub-section (l) of section 128A of the said Act, and an order is passed or required to be passed by the proper officer in pursuance of the direction of the Appellate Authority, or Appellate Tribunal, or a court, in accordance with the provisions of sub-section (2) of section 75, for determination of the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section 73 of the said Act.	Date ending on completion of six months from the date of issuance of the order by the proper officer redetermining tax under section 73 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of November, 2024.

By order of the Governor,

MALAY GHOSH, IAS
OSD & Ex-Officio Secretary
to the Government of West Bengal.

Published by Finance Department (Revenue), West Bengal and printed at Saraswaty Press Ltd.
(Government of West Bengal Enterprise), Kolkata 700 056.