

The



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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. 601-F.T.

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

NOTIFICATION*(Corresponding Central Notification No. 53/2020-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), the Governor, on the recommendations of the Council, is pleased hereby to make the following further amendment in this Department notification No. 118-F.T., dated the 24th January, 2018, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendment

In the said notification, for the fourth proviso, the following proviso shall be *substituted*, namely: —

"Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:

Table

Sl. No.	Month/ Quarter	Dates
(1)	(2)	(3)
1.	March, 2020	10th day of July, 2020
2.	April, 2020	24th day of July, 2020
3.	May, 2020	28th day of July, 2020
4.	June, 2020	5th day of August, 2020

Sl. No.	Month/ Quarter	Dates
(1)	(2)	(3)
5.	January to March, 2020	17th day of July, 2020
6.	April to June, 2020	3rd day of August, 2020."

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

By order of the Governor,

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