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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. 464-F.T.

Dated, Howrah, the 15th day of April, 2020

NOTIFICATION

(Corresponding Central Notification No. 32/2020-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 amendment in this Department notification No. 1895-F.T., dated the 31st December, 2018, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendment

In the said notification, after the second proviso, the following proviso shall be *inserted*, namely:—

“Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:—

Table

S. 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 more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020 and March, 2020	If return in FORM GSTR-3B is furnished on or before the 29th day of June, 2020

S. No.	Class of registered persons	Tax period	Condition
(1)	(2)	(3)	(4)
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020.”

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
Additional Secretary
to the Government of West Bengal.