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THURSDAY, APRIL 16, 2020

[SAKA 1941

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. 465-F.T.

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

**NOTIFICATION**

*(Corresponding Central Notification No. 33/2020-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, after the third proviso, the following proviso shall be *inserted*, namely:—

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in **FORM GSTR-1** by the due date, but furnishes the said details in **FORM GSTR-1**, on or before the 30th day of June, 2020.”.

2. This notification shall be deemed to have come into force on the 3rd April, 2020.

By Order of the Governor,  
RAJSEKHAR BANDYOPADHYAY, IAS  
*Additional Secretary*  
*to the Government of West Bengal.*