

The  
Kolkata Gazette  
Extraordinary  
Published by Authority



सत्यमेव जयते

BAISAKHA 24]

THURSDAY, MAY 14, 2020

[SAKA 1942

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. 492-F.T.

Dated, Howrah, the 13th day of May, 2020

**NOTIFICATION**

*(Corresponding Central Notification No. 38/2020-Central Tax)*

In exercise of the powers conferred by section 164 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 rules further to amend the West Bengal Goods and Services Tax Rules, 2017, namely: -

- (1) These rules may be called the West Bengal Goods and Services Tax (Fifth Amendment) Rules, 2020.
- (2) Save as otherwise provided, they shall be deemed to have come into force on the 5th day of May, 2020.
- In the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 21st April, 2020, in rule 26 in sub-rule (1), after the proviso, following proviso shall be *inserted*, namely: -

“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of June, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).”.

- In the said rules, after rule 67, with effect from a date to be notified later, the following rule shall be *inserted*, namely: -

**“67A. Manner of furnishing of return by short messaging service facility.** - Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

*Explanation.* - For the purpose of this rule, a Nil return shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B**.”.

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