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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

NOTIFICATION

No. 594-F.T.

Dated, Howrah, the 12th day of April, 2023

[Corresponding Central Notification No. 2/2023-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) (hereinafter referred to as the said Act), the Governor, on the recommendations of the Council, is pleased hereby to make the following further amendments in this Department notification No. 2311-F.T., dated the 29th December, 2017 published in the Kolkata Gazette, Extraordinary, Part I, namely: —

In the said notification, after the fifth 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 which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who fail to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1st day of April, 2023 to the 30th day of June, 2023.”.

2. This notification shall be deemed to have come into force with effect from the 31st day of March, 2023.

By order of the Governor,

MALAY GHOSH, IAS
Secretary to the Government of West Bengal.