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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. 598-F.T.

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

[Corresponding Central Notification No. 8/2023-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), the Governor, on the recommendations of the Council, is pleased hereby to waive the amount of late fee referred to in section 47 of the Act, which is in excess of five hundred rupees for the registered persons who fail to furnish the final return in **FORM GSTR-10** 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.