

**The**  
  
**Kolkata** **Gazette**  
सत्यमेव जयते  
*Extraordinary*  
Published by Authority

CAITRA 22]

WEDNESDAY, APRIL 12, 2023

[SAKA 1945

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. 599-F.T.**

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

[Corresponding Central Notification No. 9/2023-Central Tax]

In exercise of the powers conferred by section 168A of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereinafter referred to as the said Act), and in partial modification of this Department notifications bearing No. 431-F.T., dated the 31st March, 2021, No. 608-F.T., dated the 3rd June, 2021 and No. 1389-F.T., dated the 23rd August, 2022, published in the Kolkata Gazette, Extraordinary, Part I, the Governor, on the recommendations of the Council, is pleased hereby, to extend the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:—

- (i) for the financial year 2017-18, up to the 31st day of December, 2023;
- (ii) for the financial year 2018-19, up to the 31st day of March, 2024;
- (iii) for the financial year 2019-20, up to the 30th day of June, 2024.

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.