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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. 603-F.T.**

**Dated, Howrah, the 3rd day of June, 2021**

*(Corresponding Central Notification No. 07/2021-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 (Second Amendment) Rules, 2021.
- (2) These rules shall be deemed to have come into force on 27th day of April, 2021.
- In the West Bengal Goods and Services Tax Rules, 2017, in rule 26, in sub-rule (1), after the third proviso, the following proviso shall be *inserted*, namely:—

"Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC)."

By Order of the Governor,

**BISWAJIT GANGOPADHYAY**  
*OSD & Ex Officio Secretary to the Government  
of West Bengal.*