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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. 605-F.T.

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

*(Corresponding Central Notification No. 09/2021-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 make the following further amendments in this Department notification No. 1895-F.T., dated the 31st December, 2018, published in the Kolkata Gazette, Extraordinary, Part I:—

*Amendments*

In the said notification, after the seventh proviso, the following proviso shall be *inserted*, namely:—

"Provided also that the amount of late fee payable under section 47 shall stand waived for the period as specified in column (4) of the Table given below, for the tax period as specified in the corresponding entry in column (3) of the said Table, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, namely:—

**Table**

S. No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	March, 2021 and April, 2021	Fifteen days from the due date of furnishing return
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	March, 2021 and April, 2021	Thirty days from the due date of furnishing return

S. No. (1)	Class of registered persons (2)	Tax period (3)	Period for which late fee waived (4)
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	January-March, 2021	Thirty days from the due date of furnishing return."

2. This notification shall be deemed to have come into force with effect from 20th day of April, 2021.

By Order of the Governor,

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