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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. 607-F.T.

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

(Corresponding Central Notification No. 13/2021-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. **Short title and commencement.** – (1) These rules may be called the West Bengal Goods and Services Tax (Third Amendment) Rules, 2021.
- (2) These rules shall be deemed to have come into force with effect from the 1st day of May, 2021.
2. In the West Bengal Goods and Services Tax Rules, 2017,—
 - (i) in sub-rule (4) of rule 36, after the first proviso, the following proviso shall be *inserted*, namely:—

"Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.";

- (ii) in sub-rule (2) of rule 59, the following proviso shall be *inserted*, namely:—

"Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021."

By Order of the Governor,

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