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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. 633-F.T.

Dated, Howrah, the 14th day of June, 2021

(Corresponding Central Notification No. 18/2021-Central Tax)

In exercise of the powers conferred by sub-section (1) of section 50 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) read with section 148 of the said Act, the Governor, on the recommendations of the Council, is pleased hereby to make the following further amendments in this Department notification No. 1153-F.T. dated the 29th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I: –

Amendments

In the said notification, in the first paragraph, in the first proviso,—

- (i) for the words, letters and figure "required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax", the words "liable to pay tax but fail to do so" shall be *substituted*;
- (ii) in the Table, in column 4, in the heading, for the words "Tax period", the words "Month/Quarter" shall be *substituted*;
- (iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be *substituted*, namely: –

(1)	(2)	(3)	(4)
"4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
5.	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	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021,

(1)	(2)	(3)	(4)
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
6.	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	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021".

2. This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

By Order of the Governor,

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