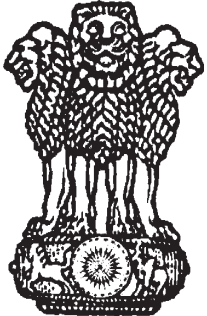


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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 635-F.T.

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

(Corresponding Central Notification No. 20/2021-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) (hereafter in this notification referred to as 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. 118-F.T. dated the 24th January, 2018, published in the Kolkata Gazette, Extraordinary, Part I: –

Amendments

In the said notification, after the fourth proviso, the following proviso shall be *inserted*, namely: –

"Provided also that the total amount of late fee payable under section 47 of the said Act for the tax period June, 2021 onwards or quarter ending June, 2021 onward, as the case may be, shall stand waived which is in excess of an amount as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the details of outward supplies in **FORM GSTR-1** by the due date, namely: –

Table

S. No. (1)	Class of registered persons (2)	Amount (3)
1.	Registered persons whose total amount of State tax payable in the said return is nil	Two hundred and fifty rupees
2.	Registered persons having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year, other than those covered under S. No. 1	One thousand rupees

S. No. (1)	Class of registered persons (2)	Amount (3)
3.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees 5 crores in the preceding financial year, other than those covered under S. No. 1	Two thousand and five hundred rupees".

2. This notification shall be deemed to have come into force with effect from the 1st day of June, 2021.

By Order of the Governor,

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