

The
Kolkata Gazette
सत्यमेव जयते



Extraordinary
Published by Authority

JYAISTHA 24]

MONDAY, JUNE 14, 2021

[SAKA 1943

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. 636-F.T.

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

(Corresponding Central Notification No. 21/2021-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. 2311-F.T. dated the 29th December, 2017, published in the Kolkata Gazette, Extraordinary, Part I: –

Amendments

In the said notification, after the third 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 financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived—

- (i) which is in excess of two hundred and fifty rupees where the total amount of State tax payable in the said return is nil;
- (ii) which is in excess of one thousand rupees for the registered persons other than those covered under clause (i)."

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.