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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. 641-F.T.**

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

*(Corresponding Central Notification No. 27/2021-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 (Fifth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall be deemed to have come into force with effect from the 1st day of June, 2021.

**2.** In the West Bengal Goods and Services Tax Rules, 2017, –

(i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words "31st day of May, 2021", the figures, letters and words "31st day of August, 2021" shall be *substituted*;

(ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be *substituted*, namely: –

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

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(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be *inserted*, namely : –

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

By Order of the Governor,

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