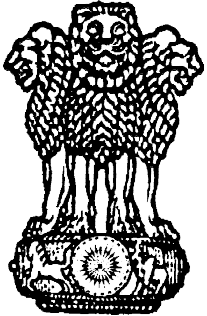


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MONDAY, MAY 6, 2024

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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. 696-F.T.****Dated, Howrah, the 3rd day of May, 2024**

[Corresponding Central Notification No. 07/2024-Central Tax]

In exercise of the powers conferred by sub-section (1) of section 50 read with section 148 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereinafter referred to as the Act), the Governor, on the recommendations of the Council, is pleased hereby to notify the rate of interest per annum to be 'Nil', for the class of registered persons mentioned in column (1) of the Table given below, who were required to furnish the return in **FORM GSTR-3B**, but failed to furnish the said return for the months mentioned against the corresponding entry in column (2) of the said Table by the due date, for the period mentioned against the corresponding entry in column (3) of the said Table, namely:—

TABLE

Class of registered persons	Months	Period for which interest is to be 'Nil'
(1)	(2)	(3)
Registered person having the following Goods and Services Tax Identification Numbers who are liable to furnish the return as specified under sub-section (1) of section 39 of the Act but could not file the return for the month as mentioned in the corresponding column (2), by the due date, because of technical glitch on		From the due date of filing return in <b>FORM GSTR-3B</b> to the actual date of furnishing such return.

Class of registered persons	Months	Period for which interest is to be 'Nil'
(1)	(2)	(3)
the portal but had sufficient balance in their electronic cash ledger or electronic credit ledger, or had deposited the required amount through challan, namely: –		
1. 19AAACI1681G1ZM	June, 2018	
2. 19AAACW2192G1Z8	October 2018	
3. 19AABCD7720L1ZF	July 2017 and August 2017	
4. 19AAECS6573R1ZC	July 2017 to February 2018	

2. This notification shall be deemed to have come into effect from the 8th day of April, 2024.

By order of the Governor,

MALAY GHOSH, IAS  
*OSD & Ex-officio Secretary to the  
 Government of West Bengal*