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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. 438-F.T.**

**Dated, Howrah, the 31st day of March, 2021**

*(Corresponding Central Notification No. 66/2020-Central Tax)*

In exercise of the powers conferred by section 168A 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 further amendment in this Department notification No. 431-F.T., dated the 31st March, 2021, published in the Kolkata Gazette, Extraordinary, Part I:—

*Amendment*

In the said notification, in the first paragraph, in clause (i), after the first proviso, the following proviso shall be *inserted*, namely:—

"Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20th day of March, 2020 to the 30th day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended upto the 31st day of October, 2020."

2. This notification shall be deemed to have come into force with effect from the 21st day of September, 2020.

By Order of the Governor,

**RAJSEKHAR BANDYOPADHYAY, IAS**  
*Secretary to the Government of West Bengal.*