

The

Kolkata Gazette
सत्यमेव जयते
Extraordinary
Published by Authority

ASVINA 11]

SATURDAY, OCTOBER 3, 2020

[SAKA 1942

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. 802-F.T.

Dated, Howrah, the 1st day of October, 2020

(Corresponding Central Notification No. 67/2020-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), read with section 148 of the said Act, the Governor, on the recommendations of the Council, is pleased hereby to make the following further amendment in this Department notification No. 2311-F.T., dated the 29th December, 2017, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendment

In the said notification:—

after the second proviso, the following proviso shall be *inserted*, namely:—

"Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of state tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020."

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

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY
Additional Secretary to the Government of West Bengal.