

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. 803-F.T.

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

(Corresponding Central Notification No. 68/2020-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), the Governor, on the recommendations of the Council, is pleased hereby to waive the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, for the registered persons who failed to furnish the return in **FORM GSTR-10** by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of December, 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.