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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. 951—F.T.

Dated, Howrah, the 6th day of September, 2021

(Corresponding Central Notification No. 30/2021-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 (Sixth Amendment) Rules, 2021.
(2) They shall be deemed to have come into force from the 1st day of August, 2021.
- 2.** In the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 80, the following rule shall be *substituted*, namely:—

“80. Annual return.— (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR -9B**.

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable

person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under section 44 in **FORM GSTR-9C** along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”.

3. In the said rules, in **FORM GSTR-9**, in the instructions, –

(a) in paragraph 4, –

- (A) after the word, letters and figures “or FY 2019-20”, the word, letters and figures “or FY 2020-21” shall be *inserted*;
- (B) in the Table, in second column, for the word and figures “and 2019-20” wherever they occur, the word and figures “, 2019-20 and 2020-21” shall be *substituted*;

(b) in paragraph 5, in the Table, in second column, –

- (A) against serial number 6B, after the letters and figures “FY 2019-20”, the letters, figures and word “and 2020-21” shall be *inserted*;
- (B) against serial numbers 6C and 6D, –
- (I) after the word, letters and figures “For FY 2019-20”, the word and figures “and 2020-21” shall be *inserted*;
- (II) for the word and figures “and 2019-20”, the figures and word “, 2019-20 and 2020-21” shall be *substituted*;
- (C) against serial number 6E, for the letters and figures “FY 2019-20”, the letters, figures and word “FY 2019-20 and 2020-21” shall be *substituted*;
- (D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be *substituted*;

(c) in paragraph 7, –

- (A) after the words and figures “April 2020 to September 2020.”, the following shall be *inserted*, namely: –
“For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021.”;
- (B) in the Table, in second column, –
- (I) against serial numbers 10 and 11, after the entries, the following entry shall be *inserted*, namely: –
“For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2021 to September 2021 shall be declared here.”;
- (II) against serial number 12, –
- (1) after the words, letters and figures “For FY 2019-20, the registered person shall have an option to not fill this table.”, the following entry shall be *inserted*, namely: –
“For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”;
- (2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be *substituted*;

(III) against serial number 13, –

- (1) after the words, letters and figures “reclaimed in FY 2020-21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21,”, the following entry shall be *inserted*, namely: –

“For FY 2020-21, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.”;

- (2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be *substituted*;

- (d) in paragraph 8, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the letters, figures and word “2018-19, 2019-20 and 2020-21” shall be *substituted*.”.

4. In the said rules, in **FORM GSTR-9C**, –

- (i) in Part A, in the table –

- (a) in serial number 9, after the entry relating to serial number K, the following serial number and entry relating thereto shall be *inserted*, namely: –

“K-1	Others					.”;
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- (b) in serial number 11, after entry relating to “0.10%”, the following entry shall be *inserted*, namely: –

“Others						.”;
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- (c) against Pt. V, –

- (I) in the heading, for the words “Auditor’s recommendation on additional Liability due to non-reconciliation”, the words “Additional Liability due to non-reconciliation” shall be *substituted*;

- (II) after entry relating to “0.10%”, the following entry shall be *inserted*, namely: –

“Others						.”;
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- (ii) after the table, for the portion beginning with “Verification:” and ending with “and balance sheet etc.”, the following shall be *substituted*, namely: –

“Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in **FORM GSTR-9C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.”;

- (iii) in the instructions, –

- (a) in paragraph 4, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the figures and word “2018-19, 2019-20 and 2020-21” shall be *substituted*;

- (b) in paragraph 6, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the figures and word “2018-19, 2019-20 and 2020-21” shall be *substituted*.

- (c) for paragraph 7, the following paragraph shall be *substituted*, namely, –

“7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table.”;

(iv) Part B Certification shall be *omitted*.

By order of the Governor,

MALAY GHOSH, IAS
*Additional Secretary to the Government
of West Bengal*