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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. 1225-F.T.

Dated, Howrah, the 22nd July, 2026

In exercise of the powers conferred by sub-section (1) read with sub-section (3) of section 112 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) and in supersession of this Department notification No. 365-F.T. dated the 24th day of February, 2026, published in the *Kolkata Gazette, Extraordinary*, Part I, except as respects things done or omitted to be done before such supersession, the Governor, on the recommendations of the Council, is pleased hereby to notify the 31st day of July, 2026, as the date upto which appeal or application, as the case may be, may be filed before the Appellate Tribunal under this Act in respect of all cases where the order sought to be appealed against, —

- (i) is communicated to the person preferring the appeal before the 1st day of May, 2026, and all appeals in respect of order communicated on or after 1st May, 2026, may be filed before the Appellate Tribunal as provided in sub-section (1) of section 112 within three months from the date on which such order is communicated;
 - (ii) is passed before the 1st day of February, 2026, and all applications in respect of orders passed on or after 1st February, 2026 may be filed before the Appellate Tribunal as provided in sub-section (3) of section 112 within six months from the date on which the said order has been passed.
2. This notification shall be deemed to have come into force with effect from the 30th day of June, 2026.

By order of the Governor,

SANJAY BANSAL, IAS
Secretary to the Government of West Bengal.