

**GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA-700015**

**TRADE CIRCULAR No. 09/2025**  
*(Corresponding Central Circular No. 246/03/2025-GST)*

**DATED:18.03.2025**

**Subject: Clarification on applicability of late fee for delay in furnishing of FORM GSTR-9C.**

Representations have been received seeking clarification regarding levy of late fee payable for delay in furnishing of reconciliation statement in **FORM GSTR-9C**. It has been requested to clarify whether late fee under section 47 of West Bengal Goods and Services Tax Act, 2017 (hereinafter referred to as the “WBGST Act”) will be leviable where reconciliation statement in **FORM GSTR-9C** is not furnished by the registered person alongwith the annual return in **FORM GSTR-9** but is filed subsequently beyond the due date of furnishing of annual return.

2. In order to ensure uniformity in the implementation of the provisions of law across the field formations, the Commissioner, in exercise of his powers conferred by section 168 of the WBGST Act, hereby clarifies the issues as below.

3. Prior to 01.08.2021, sub-section (2) of section 44 of WBGST Act provided that a registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 of the WBGST Act **shall furnish the annual return under sub-section (1) of the said section along with a copy of the audited annual accounts and a reconciliation statement**. From 01.08.2021 onwards, with the omission of the requirement of getting accounts audited in accordance with the provisions of sub-section (5) of section 35 of the WBGST Act, sub-section (1) of section 44 of the WBGST Act provides for furnishing of annual return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed. Further, before 01.08.2021, sub-rule (3) of rule 80 of the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the “WBGST Rules”) provided that accounts

shall be audited as per sub-section (5) of section 35 of the WBGST Act in case the aggregate turnover of a registered person exceeded two crore rupees in a financial year and such taxpayer shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in **FORM GSTR-9C**. From 01.08.2021 onwards, sub-rule (3) of rule 80 of the WBGST Rules provides that taxpayer with aggregate turnover during a financial year exceeding five crore rupees, shall furnish a self certified reconciliation statement as specified under section 44 of the WBGST Act in **FORM GSTR-9C** along with the annual return in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year.

3.1 Therefore, on a combined reading of section 44 of the WBGST Act with rule 80 of the WBGST Rules, it can be concluded that both pre and post amendment, the provisions mandated that registered persons required to furnish an annual return in **FORM GSTR-9** for a financial year shall also furnish along with it, a duly certified or self-certified reconciliation statement in **FORM GSTR-9C**, which reconciles the value of supplies declared in **FORM GSTR-9** furnished for the said financial year with the audited annual financial statement. It is also mentioned that a reconciliation statement in **FORM GSTR-9C** is required to be filed only if the aggregate turnover of the said registered person during a financial year exceeds the specified threshold limit.

3.2 Sub-section (2) of section 47 of the WBGST Act provides for a levy of a late fee for failure to furnish the return under section 44 of the WBGST Act by its due date, which is to be computed at the specified rate, for each day for which such failure continues, subject to a maximum amount. As per the discussions above, in cases where reconciliation statement in **FORM GSTR-9C** is not required to be furnished, annual return under section 44 of the WBGST Act consists only of **FORM GSTR-9** and in cases where a reconciliation statement in **FORM GSTR-9C** is required to be furnished, the annual return under section 44 of WBGST Act consists of the return in **FORM GSTR-9** along with a reconciliation statement in **FORM GSTR-9C**. Therefore, in cases where the reconciliation statement in **FORM GSTR-9C** is required to be furnished along with the annual return in **FORM GSTR-9**, the furnishing of annual return under section 44 of the WBGST Act, may not be said to be complete, unless both return in **FORM GSTR-9** and reconciliation statement in **FORM GSTR-9C** are furnished. If only return in **FORM GSTR-9** is furnished and reconciliation statement in **FORM GSTR-9C** is required but not furnished, annual return under section 44 of the WBGST Act cannot be said to have been furnished.

3.3 In view of the above, it is clarified that late fee under sub-section (2) of section 47 of the WBGST Act, is leviable for the delay in furnishing of complete annual return under section 44 of the WBGST Act, i.e. both **FORM GSTR-9** and **FORM GSTR-9C** (where **FORM GSTR-9C** is also required to be furnished) and the late fee shall be payable for the period from the due date of furnishing of the said annual return upto the date of furnishing of the complete annual return i.e. **FORM GSTR-9** and **FORM GSTR-9C**. It is also to be noted that late fee is not separately leviable for delayed furnishing of **FORM GSTR-9** and delayed furnishing of **FORM GSTR-9C**, but has to be calculated for the period from the due date of furnishing of annual return under section 44 of the WBGST Act till the date of furnishing of complete annual return i.e.:

- i. in cases where **FORM GSTR-9C** is not required to be furnished, the date of furnishing of **FORM GSTR-9**;
- ii. in cases where **FORM GSTR-9C** is required to be furnished along with **FORM GSTR-9**,
  - a. the date of furnishing of **FORM GSTR-9**, if **FORM GSTR-9C** is furnished alongwith **FORM GSTR-9**; or
  - b. the date of furnishing of **FORM GSTR-9C**, if **FORM GSTR-9C** is furnished subsequent to furnishing of **FORM GSTR-9**.

4. It is further mentioned that vide notification No. 312-F.T. dated 25.02.2025, the late fee in respect of delayed filing of complete annual return for any financial year upto FY 2022-23 has been waived, which is in excess of the late fee payable under sub-section (2) of section 47 of the WBGST Act upto the date of furnishing of return in **FORM GSTR-9** for the said financial year, if the reconciliation statement in **FORM GSTR-9C** is furnished on or before 31st March 2025. Accordingly, in cases where reconciliation statement in **FORM GSTR-9C** was required to be furnished along with the return in **FORM GSTR-9**, but was not furnished so for any financial years upto FY 2022-23, and has been furnished subsequently on or before 31st March, 2025, then no additional late fee shall be payable for delayed furnishing of **FORM GSTR-9C** which is in excess of the late fee payable under section 47 upto the date of furnishing of **FORM GSTR-9** for the said financial year. Further, no refund shall be admissible in respect of any amount of late fee already paid in respect of delayed furnishing of **FORM GSTR-9C** for the said financial years.

5. Difficulty, if any, in the implementation of this Trade Circular may be brought to the notice of the Commissioner.

Sd/-  
(DEVI PRASAD KARANAM, IAS)  
Commissioner, State Tax  
West Bengal

Memo. No.- 43/CT/PRO  
3C/PRO/2025

Date:18.03.2025

Copy forwarded to the Special Commissioner, State tax /ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-  
(Joyjit Banik)  
Additional Commissioner, State Tax  
&  
PRO