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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. 2309-FT., the 29th day of December, 2017.—In exercise of the power conferred by section 114 of the West Bengal Value Added Tax Act, 2003 (West Ben. Act XXXVII of 2003), the Governor is pleased hereby to make the following amendments in the West Bengal Value Added Tax Rules, 2005, as subsequently amended (hereinafter referred to as the said rules):—

*Amendment*

In the said rules, in Chapter VIII, in PART IV, in rule 44, in sub-rule (4), *insert* the following proviso:—

“Provided that the audit report in Form 88 together with a copy of the Profit and Loss Account and Balance Sheet for the year ending on the 31st day of March, 2017, may be submitted within the 31st day of January, 2018.”

By order of the Governor,

**RAJSEKHAR BANDYOPADHYAY,**  
*Joint Secretary to the Government of West Bengal*