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

ORDER
By the Commissioner of Sales Tax
Under rule 37A of the West Bengal Value Added Tax Rules, 2005

Dated: 25.03.2019

WHEREAS, normal life of the hill sub-divisions of Darjeeling and Kalimpong Districts was adversely affected during the period from 9th June, 2017 to 15th September, 2017. The State Government issued a Memorandum vide No. 2120-F.T. dated 27.11.2017 to grant exemption to the taxpayers of the hill sub-divisions of Darjeeling and Kalimpong Districts from penalty, late fee and fine for the period from 9th June, 2017 to 15th September, 2017. To provide the said facility to such dealers under the West Bengal Value Added Tax Act, 2003 it is required to extend further the due date of submission of return under section 32 of the said Act, read with rule 34A, rule 34AA and rule 34AB of the West Bengal Value Added Tax Rules, 2005;

NOW THEREFORE, in exercise of the power conferred upon me under rule 37A of the rules *ibid*, the due date of submission of return for the dealers of the hill sub-divisions of Darjeeling and Kalimpong Districts is further extended further as mentioned in the table below:

<table>
<thead>
<tr>
<th>Period in respect of which return is required to be furnished</th>
<th>Form of return</th>
<th>Last date of payment of net tax, interest, if any, payable according to that return</th>
<th>Extended date of transmission of data electronically of that return</th>
<th>Extended date of furnishing acknowledgement of that return, if applicable</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q.E. 30.06.2017</td>
<td>Form 14/14D</td>
<td>31.07.2017</td>
<td>31.03.2019</td>
<td>08.04.2019</td>
</tr>
<tr>
<td>Q.E. 30.06.2017</td>
<td>Form 15</td>
<td>31.07.2017</td>
<td>31.03.2019</td>
<td>08.04.2019</td>
</tr>
</tbody>
</table>

Sd/- 25/03/19
(Smaraki Mahapatra)
Commissioner,
Sales Tax, West Bengal

Memo No: 117 CT/PRO 3C/PRO/2019

Copy forwarded to the Additional Commissioner of Sales Tax, I.S.D. for uploading it on the official website of the Directorate of Commercial Taxes, West Bengal for information of all concerned.

Sd/- 25/03/19
(Adesh Kumar)
Spl. CST & PRO