

The  
Kolkata Gazette  
सत्यमेव जयते  
Extraordinary  
Published by Authority

PAUSA 10]

MONDAY, DECEMBER 31, 2018

[SAKA 1940

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. 1895-F.T.

Howrah, the 31st day of December, 2018.

*No. 76/2018-State Tax*

In exercise of the powers conferred by section 128 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereafter in this notification referred to as the said Act), the Governor, on the recommendations of the Council, and in supersession of this Department notification No.1591-F.T., dated the 4th September, 2017, published in the Kolkata Gazette, Extraordinary, Part I, this Department notification No.1888-F.T. [50/2017-State Tax], dated the 24th October, 2017, published in the Kolkata Gazette, Extraordinary, Part I and this Department notification No.2033-F.T. [64/2017-State Tax], dated the 15th November, 2017, published in the Kolkata Gazette, Extraordinary, Part I, except as respects things done or omitted to be done before such supersession, is pleased hereby to waive the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the month of July, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of State tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

By order of the Governor,

**RAJSEKHAR BANDYOPADHYAY**

*Additional Secretary to the Government of West Bengal.*