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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. 1340-F.T.

Dated, Howrah, the 13th day of September, 2018.

No. 41/2018-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), the Governor, on the recommendations of the Council, is pleased hereby to waive the late fee paid under section 47 of the said Act, by the following classes of taxpayers: –

- (i) the registered persons whose return in **FORM GSTR-3B** of the West Bengal Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
 - (ii) the registered persons who have filed the return in **FORM GSTR-4** of the West Bengal Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
 - (iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the West Bengal Goods and Services Tax Rules, 2017 for any tax period between the 1st day of January, 2018 and the 23rd day of January, 2018.
2. This notification shall be deemed to have come into force with effect from the 4th day of September, 2018.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY
Additional Secretary to the Government of West Bengal