

The



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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. 2310-F.T.

Howrah, the 29th day of December, 2017.

No. 71/2017-State Tax

In exercise of the powers conferred by section 148 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), and in supersession of notification No. 2032-F.T. [57/2017-State Tax], dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, the Governor, on the recommendations of the Council, is pleased hereby to notify the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who may follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

TABLE

| Sl. No. | Quarter for which the details in FORM GSTR-1 are furnished | Time period for furnishing the details in FORM GSTR-1 |
|---------|---|--|
| (1) | (2) | (3) |
| 1 | July - September, 2017 | 10 th January, 2018 |
| 2 | October - December, 2017 | 15 th February, 2018 |
| 3 | January - March, 2018 | 30 th April, 2018 |

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal