

The  
Kolkata Gazette



सत्यमेव जयते

Extraordinary  
Published by Authority

CAITRA 22]

WEDNESDAY, APRIL 12, 2023

[SAKA 1945

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. 596-F.T.**

**Dated, Howrah, the 12th day of April, 2023**

[Corresponding Central Notification No. 6/2023-Central 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) (hereinafter referred to as the said Act), the Governor, on the recommendations of the Council, is pleased hereby to notify that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28th day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom the said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,—

- (i) the registered persons shall furnish the said return on or before the 30th day of June 2023;
- (ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

2. This notification shall be deemed to have come into force with effect from the 31st day of March, 2023.

By order of the Governor,

MALAY GHOSH, IAS  
Secretary to the Government of West Bengal.