GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 680-F.T.

Howrah, the 23rd day of April, 2019.

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 in this notification referred to as the said Act), the Governor, on the recommendations of the Council, is pleased hereby to notify the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of notification of this Department Notification No. 377-F.T., dated the 7th March, 2019, published in the Kolkata Gazette, Extraordinary, Part I, (hereinafter referred to as "the said notification") as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in FORM GST CMP-08 of the West Bengal Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in FORM GSTR-4 of the West Bengal Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished FORM GST CMP-08 and FORM GSTR-4 as provided in para 2 and para 3 above.

By order of the Governor,

RAJSEKAR BANDYOPADHYAY,
Additional Secretary to the Government of West Bengal

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