## GOVERNMENT OF WEST BENGAL DIRECTORATE OF COMMERCIAL TAXES OFFICE OF THE COMMISSONER OF COMMERCIAL TAXES AND PROFESSION TAX 14, BELIAGHATA ROAD, KOLKATA-700015

ORDER Dated: 27.04.2023

Whereas there are compelling circumstances to extend the last date of filing return in Form III, under section 6 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 read with rule 12 of the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, for the year ending on the 31<sup>st</sup> of March, 2023,

Now therefore, in exercise of the power conferred upon me under rule 12 of the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979 the last date of filing return in Form-III for the period mentioned below is extended as specified in the following table:

Period in respect	Last date of transmission	Last date of	Last date of
of which return is	of data electronically of	transmission of data	furnishing paper
required to be	that return	electronically of that	form of that return
furnished		return as specified	as specified now
		now	
Y.E. 31.03.2023	30.04.2023	31.05.2023	07.06.2023

Any return for the said period of Y.E. 31.03.23 having been filed within the extended date, vide this order, as specified in the Table above, with the tax payable there-under having been paid within 30.04.23, shall be deemed to have been furnished within the prescribed date in terms of the proviso to sub rule (2) of rule 12 of the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, and accordingly no late fee shall be payable under sub-section (2) of section (6) for such return.

(Khalid Aizaz Anwar IAS) Commissioner, Profession Tax, West Bengal

Memo No: ...49...CT/PRO

Date: 27.04.23

Copy forwarded to the Special Commissioner of Revenue, Commercial Taxes, I.S.D. for uploading it on the official website of the Directorate of Commercial Taxes, West Bengal and on the official website of Profession Tax, West Bengal for information of all concerned.

(Nabanita Pal)

Special CR & PRO