GOVERNMENT OF WEST BENGAL DIRECTORATEOFCOMMERCIALTAXES OFFICE OF THE COMMISISONER OF COMMERCIAL TAXES AND PROFESSION TAX<br>14, BELIAGHATA ROAD, KOLKATA-700015<br>ORDER<br>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 $31^{\text {st }}$ 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 <br> of which return is <br> required to be <br> furnished | Last date of transmission <br> of data electronically of <br> that return | Last date of <br> transmission of data <br> electronically of that <br> return as specified <br> now | Last date of <br> furnishing paper <br> form of that return <br> as specified 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.

Memo No:
 Date: $27: 04 \cdot 23$

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

