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

## ORDER

## Dated: 28-06-2021

Whereas, due to compelling circumstances caused by COVID-19 throughout India, an order dated 21.04.2021 was issued, as circulated under Memo. No. 119 CT/PRO, to extend the last date of filing of 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 31stday of March, 2021;

And whereas, the date of filing such return is required to be extended further as circumstances are still compelling;

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, and in supersession of the order issued on 21.04.2021 in this respect, except things done or omitted to be done, the last date of filing return in Form-III for the period mentioned below is further extended as specified in the following table:

Period in respect of	Last date of transmission of	trånsmission of data	Last date of
which return is	data electronically of that		furnishing paper
required to be	return as specified by		form of that return as
furnished	order dated 21.04.21		specified now
Y.E. 31.03.2021	30.06.2021	31.08.2021	07.09.2021

Any return for the said period of Y.E. 31.03.21 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 30.04.21, 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.

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

Memo No: 140 CT/PRO

Date: 28-06-2021

Copy forwarded to the Additional 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) Addl. CCT & PRO