

The

Kolkata Gazette
सत्यमेव जयते
Extraordinary
Published by Authority

ASVINA 7]

FRIDAY, SEPTEMBER 29, 2023

[SAKA 1945

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 957-L.—29th September, 2023.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act IX of 2023

**THE WEST BENGAL GOODS AND SERVICES TAX
(AMENDMENT) ACT, 2023.**

[Passed by the West Bengal Legislature.]

*[Assent of the Governor was first published in the Kolkata Gazette,
Extraordinary, of the 29th September, 2023.]*

An Act to amend the West Bengal Goods and Services Tax Act, 2017.

WHEREAS it is expedient to amend the West Bengal Goods and Services Tax Act, 2017, for the purposes and in the manner hereinafter appearing;

West Ben. Act
XXVIII of 2017.

It is hereby enacted in the Seventy-fourth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

1. (1) This Act may be called the West Bengal Goods and Services Tax (Amendment) Act, 2023.

*The West Bengal Goods and Services Tax
(Amendment) Act, 2023.*

(Section 2.)

(2) Save as otherwise provided, this section shall come into force with immediate effect, and the other provisions of this Act shall come into force on such date, with prospective or retrospective effect as required, as the State Government may, by notification in the *Official Gazette*, appoint and different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of
West Ben. Act
XXVIII of 2017.

2. In the West Bengal Goods and Services Tax Act, 2017,—

(1) in section 10,—

- (a) in sub-section (2), in clause (d), the words “goods or” shall be omitted;
- (b) in sub-section (2A), in clause (c), the words “goods or” shall be omitted;

(2) in section 16, in sub-section (2),—

- (a) in the second proviso, for the words “added to his output tax liability, along with interest thereon”, the words and figures “paid by him along with interest payable under section 50” shall be substituted;
- (b) in the third proviso, after the words “made by him”, the words “to the supplier” shall be inserted;

(3) in section 17,—

- (a) in sub-section (3), in the *Explanation*, for the words and figure “except those specified in paragraph 5 of the said Schedule”, the following shall be substituted:—

“except,—

- (i) the value of activities or transactions specified in paragraph 5 of the said Schedule; and
- (ii) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule.”;
- (b) in sub-section (5), after clause (f), the following clause shall be inserted:—

“(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;”;

18 of 2013.

(4) in section 23, for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017:—

“(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.”;

*The West Bengal Goods and Services Tax
(Amendment) Act, 2023.*

(Section 2.)

(5) in section 30, in sub-section (1),—

(a) for the words “the prescribed manner within thirty days from the date of service of the cancellation order:”, the words “such manner, within such time and subject to such conditions and restrictions, as may be prescribed.” shall be substituted;

(b) the proviso shall be omitted;

(6) in section 37, after sub-section (4), the following sub-section shall be inserted:—

“(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details.”;

(7) in section 39, after sub-section (10), the following sub-section shall be inserted:—

“(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.”;

(8) section 44 shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be inserted:—

“(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.”;

(9) in section 52, after sub-section (14), the following sub-section shall be inserted:—

“(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:

*The West Bengal Goods and Services Tax
(Amendment) Act, 2023.*

(Section 2.)

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement.”;

(10) in section 54, in sub-section (6), the words “excluding the amount of input tax credit provisionally accepted” shall be omitted;

(11) in section 56, for the words “from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax”, the words “for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed” shall be substituted;

(12) in section 62, in sub-section (2),—

- (a) for the words “thirty days”, the words “sixty days” shall be substituted;
- (b) the following proviso shall be added:—

“Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue.”;

(13) for section 109, the following section shall be substituted:—

“Constitution of
Appellate
Tribunal and
Benches thereof.

109. Subject to the provisions of this chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act, 2017 shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act.”;

12 of 2017.

(14) section 110 shall be omitted;

(15) section 114 shall be omitted;

(16) in section 117,—

- (a) in sub-section (1), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted;
- (b) in sub-section (5),—
 - (i) in clause (a), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted;

*The West Bengal Goods and Services Tax
(Amendment) Act, 2023.*

(Section 2.)

(ii) in clause (b), for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted;

(17) in section 118, in sub-section (1), in clause (a), for the words “National Bench or Regional Benches”, the words “Principal Bench” shall be substituted;

(18) in section 119,—

(a) for the words “National or Regional Benches”, the words “Principal Bench” shall be substituted;

(b) for the words “State Bench or Area Benches”, the words “State Benches” shall be substituted;

(19) in section 122, after sub-section (1A), the following sub-section shall be inserted:—

“(1B) Any electronic commerce operator who—

- (i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;
- (ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or
- (iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,

shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.”;

(20) in section 132, in sub-section (1),—

- (a) clause (g) shall be omitted;
- (b) clause (j) shall be omitted;
- (c) clause (k) shall be omitted;
- (d) in clause (l), for the words, brackets and letters “clauses (a) to (k)” the words, brackets and letters “clauses (a) to (f) and clauses (h) and (i)” shall be substituted;
- (e) in clause (iii), for the words “any other offence”, the words, brackets and letter “an offence specified in clause (b),” shall be substituted;
- (f) in clause (iv), the words, brackets and letters “or clause (g) or clause (j)” shall be omitted;

*The West Bengal Goods and Services Tax
(Amendment) Act, 2023.*

(Section 2.)

(21) in section 138,—

(a) in sub-section (1), in the first proviso,—

(i) for clause (a), the following clause shall be substituted:—

“(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132;”;

(ii) clause (b) shall be omitted;

(iii) for clause (c), the following clause shall be substituted:—

“(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132;”;

(iv) clause (e) shall be omitted;

(b) in sub-section (2), for the words “ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. of the tax, whichever is higher”, the words “twenty-five per cent. of the tax involved and the maximum amount not being more than one hundred per cent. of the tax involved” shall be substituted;

(22) after section 158, the following section shall be inserted:—

“Consent based sharing of information furnished by taxable person.

158A. (1) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:—

- (a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;
- (b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;
- (c) such other details as may be prescribed.

(2) For the purposes of sharing details under sub-section (1), the consent shall be obtained, of—

- (a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and

*The West Bengal Goods and Services Tax
(Amendment) Act, 2023.*

(Section 3.)

- (b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient,

in such form and manner as may be prescribed.

(3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return.”.

Retrospective exemption to certain activities and transactions in Schedule III to the West Bengal Goods and Services Tax Act, 2017.

3. (1) In Schedule III to the West Bengal Goods and Services Tax Act, 2017, paragraphs 7 and 8 and the *Explanation* 2 thereof (as inserted *vide* West Ben. Act XXIV of 2018) shall be deemed to have been inserted therein with effect from the 1st day of July, 2017.

West Ben. Act XXVIII of 2017.

(2) No refund shall be made of all the tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

By order of the Governor,

PRADIP KUMAR PANJA,

*Pr. Secy. to the Govt. of West Bengal,
Law Department.*