

**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; 21/04/2021

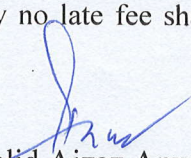
Whereas the raging Covid 19 pandemic has made it necessary to consider the case of extension of the last date of filing of the return in Form-III under section 6 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 read with rule 12 of the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979 for the year ending on the 31<sup>st</sup> day of March, 2021,

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 , in electronic and paper form , for the period mentioned in column (1) of the Table below is extended as specified column (4) and (5) respectively of the said Table :

Table

(1)	(2)	(3)	(4)	(5)
Period in respect of which return is required to be furnished	Last date of payment of tax payable according to that return under clause (b) of sub-rule (3) of rule 12	Usual last date of transmission of data electronically [under rule 12(1)] and usual last date of furnishing paper form of that return [under rule 12(2)]	Extended last date of transmission of data electronically of that return as specified now	Extended last date of furnishing paper form of that return as specified now
Y.E. 31.03.2021	30.04.2021	30.4.2021 and 15.5.2021 respectively	30.06.2021	15.07.2021


Any return for the said period of Y.E. 31.03.21 having been filed within the extended date as specified in column (4) and (5) of the Table above ,with the tax payable thereunder 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 .

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

Memo No: 119.CT/PRO

Date:23/04/2021

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 for information of all concerned.

  
(Nabanita Pal)  
Addl. CCT & PRO