

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD,
KOLKATA-700015**

ORDER No. 04/WBGST/PRO/2023

Dated: 19.07.2023

Subject: Extension of period for completion of Audit as per the proviso to sub-section (4) of section 65 of the WBGST Act, 2017 for the period starting on or after 1st day of April, 2019 and ending on or before 31st day of March, 2020 for M/s G H Agencies Private Limited (GSTIN: 19AACCG3795M1ZY).

WHEREAS, Audit of a registered person having trade name M/s G H Agencies Private Limited holding GSTIN of 19AACCG3795M1ZY, by tax authorities under section 65 of the West Bengal Goods and Services Act, 2017 (hereinafter referred to as the said Act) in respect of the period starting on or after 1st day of April, 2019 and ending on or before 31st day of March, 2020 has commenced on 24.04.2023;

AND WHEREAS, sub-section (4) of section 65 of the said Act stipulates that Audit has to be completed within a period of three (03) months from the date of commencement;

AND WHEREAS, the Audit case which has commenced on 24.04.2023 would have to be completed within 23.07.2023;

AND WHEREAS, the progress of audit in such case got delayed due to system glitches in the GSTN Back Office;

AND WHEREAS, I am satisfied that such Audit case cannot be completed within three months from the date of its commencement;

NOW THEREFORE, in exercise of the power conferred by proviso to sub-section (4) of section 65 of the said Act, I hereby extend the period for completion of such Audit case for M/s. G H Agencies Private Limited holding GSTIN: 19AACCG3795M1ZY, in respect of the period starting on or after 1st day of April, 2019 and ending on or before 31st day of March, 2020 which has commenced on the 24th day of April, 2023 for a further period of six (06) months from the due date of completion as referred to in sub-section (4) of section 65 of the said Act .

2 This order shall come into force with immediate effect.

Sd/-
(KHALID AIZAZ ANWAR, IAS)
Commissioner, State Tax,
West Bengal