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

**ORDER No. 10/WBGST/PRO/2022**

**Dated: 28.04.2022**

**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 1<sup>st</sup> day of July, 2017 and ending on or before 31<sup>st</sup> day of March, 2018 in cases where audit has commenced till date.**

WHEREAS, Audit of some registered persons 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 1<sup>st</sup> day of July, 2017 and ending on or before 31<sup>st</sup> day of March, 2018 has commenced;

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 period for completion of Audit cases which have commenced within December, 2021 and January, 2022 has been extended, for a further period of three (03) months and two (02) months respectively from the due date of completion as referred to in sub-section (4) of section 65 of the said Act, by Order Nos. 03/WBGST/PRO/2022, dated 23.02.2022 and 09/WBGST/PRO/2022, dated 01.04.2022 respectively;

AND WHEREAS, Audit under GST being system based, various documents are required to be uploaded and communicated through the GSTN Back Office (BO) Portal.

AND WHEREAS, presently the BO system is experiencing technical glitches regarding uploading and communicating such documents;

AND WHEREAS, I am satisfied that such Audit cases cannot be completed within three months from the date of their commencement and/or the period already extended;

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 Audit cases, in respect of the period starting on or after 1<sup>st</sup> day of July, 2017 and ending on or before 31<sup>st</sup> day of March, 2018 and which have commenced till date, upto the 31<sup>st</sup> day of July, 2022.

2. This order shall come into force with immediate effect.

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