

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

ORDER No. 14/WBGST/PRO/2022

Dated: 05.09.2022

**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 1st day of July, 2017 and ending on or before 31st day of March, 2018
in case of
M/s Shah Brothers, bearing GSTIN 19AAOFS2392B1Z0.**

WHEREAS, Audit of M/s Shah Brothers, bearing GSTIN 19AAOFS2392B1Z0 (hereinafter shall be referred to as the “said auditee”) 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 1st day of July, 2017 and ending on 31st day of March 2018 (hereinafter referred to as the “said period”) 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, as per the proviso to sub-section (4) of section 65 of the said Act, the period for completion of Audit can be extended for a further period not exceeding six (06) months which implies that where such extension is allowed for the maximum limit of six (06) months, the audit has to be completed within a time limit of nine (09) months from the date of commencement;

AND WHEREAS, the period of completion of audit for all the Audit Cases that have commenced till 31st day of May, 2022 was extended from time to time;

AND WHEREAS, further technical glitches has cropped up and the Proper Officer is unable to upload the final audit report along with FORM GST ADT-02 in the BO portal in respect of the said auditee within such extended time;

AND WHEREAS, I am satisfied that such Audit case cannot be completed within such extended period and the period for completion of audit in respect of the said auditee needs to be extended further;

NOW THEREFORE, in exercise of the power conferred by proviso to sub-section (4) of section 65 of the said Act, I hereby extend, for the reasons mentioned above, the period of completion of audit for the said auditee, upto the 20th day of September,

2022 or 09(nine) months from the date of commencement of such case, whichever is earlier.

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

Sd/-

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