

**GOVERNMENT OF WEST BENGAL DIRECTORATE  
OF COMMERCIAL TAXES  
OFFICE OF THE COMMISSONER OF COMMERCIAL TAXES  
AND PROFESSION TAX  
14, BELIAGHATA ROAD, KOLKATA-700015**

**ORDER**

Dated: .....14/5/2024


Whereas there was compelling situation to extend the last date of filing of 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, 2024 by an order dated 26.4.2024;

And whereas, the compelling circumstances that led to extension of date of filing such return are still persisting;

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, and in supersession of the order issued on 26.04.2024 in this respect, except things done or omitted to be done, the last date of filing return in Form-III for the period mentioned below is further extended as specified in the following table:

Period in respect of which return is required to be furnished	Last date of transmission of data electronically of that return as specified by order dated 27.04.23	Last date of transmission of data electronically of that return as specified now	Last date of furnishing paper form of that return as specified now
Y.E. 31.03.2024	15.05.2024	31.05.2024	15.06.2024

Any return for the said period of Y.E. 31.03.24 having been filed within the extended date, vide this order, as specified in the Table above, with the tax payable there-under having been paid within 30.04.24, 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.

  
(Devi Prasad Karanam, IAS)  
Commissioner,  
Profession Tax, West Bengal

Memo No: 40./...CT/PRO

Date: 14.05.2024

Copy forwarded to the Special Commissioner of Revenue, Commercial Taxes, I.S.D. for uploading it on the official website of the Directorate of Commercial Taxes, West Bengal and on the official website of Profession Tax, West Bengal for information of all concerned.

  
(Nabanta Pal)  
Special CR & PRO