

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

ORDER NO. 4302 CT

Dated: 04 JUL 2025

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, 2021 and ending on or before 31st day of March, 2022 or part thereof.

WHEREAS Audit of selected registered persons under section 65 of the West Bengal Goods and Services Act, 2017 (hereinafter referred to as the said Act) for the period starting on or after 1st day of April, 2021 and ending on or before 31st day of March, 2022 or part thereof 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 progress of audit in all these cases got delayed due to requests received from various auditees for further time for production of books of accounts as required for completion of audit;

AND WHEREAS I am satisfied that such Audit cases cannot be completed within three months from the individual date of their 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 Audit cases for the period starting on or after 1st day of April, 2021 and ending on or before 31st day of March, 2022 or part thereof, for a further period till the 22nd day of August, 2025 or three months from the actual date of commencement whichever is later.

This order shall come into force with immediate effect.


[DR. UMA SANKAR S, IAS]
Commissioner, State Tax, West Bengal