Whereas, due to compelling circumstances caused by COVID-19 throughout India, an order dated 13.04.2020 was issued vide Memo. No. 125 CT/PRO 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 31st day of March, 2020;

And whereas, the date of filing such return is required to be extended further as circumstances are still compelling;

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 13.04.2020 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:

<table>
<thead>
<tr>
<th>Period in respect of which return is required to be furnished</th>
<th>Last date of transmission of data electronically of that return as specified by order dated 13.04.20</th>
<th>Last date of transmission of data electronically of that return as specified now</th>
<th>Last date of furnishing paper form of that return as specified now</th>
</tr>
</thead>
<tbody>
<tr>
<td>Y.E. 31.03.2020</td>
<td>30.06.2020</td>
<td>30.09.2020</td>
<td>07.10.2020</td>
</tr>
</tbody>
</table>

For determination of the late fees, in respect of the return for which the last date of filing is specified above, the proviso of sub rule (2) of rule 12 of the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, shall apply *mutatis mutandis*.

Sd/- dated 17.06.20

(DEVI PRASAD KARANAM)

Commissioner,

Profession Tax, West Bengal

Memo No: 136CT/PRO

Copy forwarded to the Additional 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.