



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

**ORDER**

No. I/767256/2026

Dated: 30-04-2026

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, 2026

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, the last date of filing return in Form-III for the period mentioned below is 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	Last date of transmission of data electronically of that return as specified now	Last date of upload of signed & Scanned copy of return
Y.E. 31-03-2026	30-04-2026	31-05-2026	15-06-2026

Any return for the said period of Y.E. 31-03-2026 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 30-04-2026, 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.