

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

**ORDER No. : 12/WBGST/PRO/17-18**

**Dated: 11/10/2017**

**Subject: Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03**

In exercise of the powers conferred by sub-rule (4) of rule 3 of the West Bengal Goods and Services Tax Rules, 2017 read with section 168 of the West Bengal Goods and Services Tax Act, 2017 (referred to as “the Act” hereafter), on the recommendations of the Council, the period for intimation of details of stock held on the date preceding the date from which the option to pay tax under section 10 of the Act is exercised in **FORM GST CMP-03** is extended till 31<sup>st</sup> October, 2017.

Sd/-11/10/2017  
**(Smaraki Mahapatra)**  
**Commissioner,**  
**State Tax, West Bengal**