

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 32/2018–C.T./GST

Dated: 31.12.2018

No. 78/2018 – State Tax

In pursuance of section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) and sub-rule (3) of rule 45 of the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), and in supersession of the notification No. 26/2018–C.T./GST (59/2018– *State Tax*), dated the 30th October, 2018, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the declaration in **FORM GST ITC-04** of the said rules, in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2017 to December, 2018 till the 31st day of March, 2019.

Sd/-
SMARAKI MAHAPATRA,
Commissioner,
State Tax, West Bengal.