

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

**NOTIFICATION BY THE COMMISSIONER OF STATE TAX**

**Notification No. 30/2018–C.T./GST**

**Dated: 31.12.2018**

*No. 70/2018 – State Tax*

In exercise of the powers conferred by section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) read with sub-rule (5) of rule 61 of the West Bengal Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification No. 17/2018–C.T./GST (*34/2018– State Tax*), dated the 10th August, 2018, namely:–

In the said notification, in the first paragraph, in the third proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31st day of March, 2019” shall be respectively *substituted*.

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