

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 05/2018–C.T./GST

Dated: 28.03.2018

Notification No. 18/2018 – State Tax

In exercise of the powers conferred by the second proviso to subsection (1) of section 37 read with section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereafter in this notification referred to as the Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** under sub-section (1) of section 37 of the Act for the months as specified in column (2) of the Table, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:

Table

Sl. No	Month	Last date for filing of return in FORM GSTR-1
(1)	(2)	(3)
1.	April, 2018	31 st May, 2018
2.	May, 2018	10 th June, 2018
3.	June, 2018	10 th July, 2018

2. The extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of April to June, 2018 shall be subsequently notified.

Sd/-

SMARAKI MAHAPATRA,
Commissioner,
State Tax, West Bengal.