

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 15–C.T./GST

Dated: 31/10/2017

Notification No. 52/2017 – State Tax

In pursuance of section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the West Bengal Goods and Services Tax Rules, 2017, the Commissioner hereby makes the following amendments in the notification number 14-C.T./GST, dated the 13th October, 2017, namely:-

In the said notification, for the words, figures and letters “the 31st day of October, 2017”, the words, figures and letters “the 30th day of November, 2017” shall be *substituted*.

2. This notification shall be deemed to have come into force from 28.10.2017.

Sd/-

SMARAKI MAHAPATRA,
*Commissioner,
State Tax, West Bengal.*