

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No. 16–C.T./GST**

**Dated: 31/10/2017**

*Notification No. 53/2017 – 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, the Commissioner hereby extends the time limit for making the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the quarter July to September, 2017, till the 30<sup>th</sup> day of November, 2017.

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

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