

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 20/2018–C.T./GST

Dated: 13/09/2018

Notification No. 42/2018 – State Tax

In pursuance of section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) and clause (b) of sub-rule (1) of rule 40 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-01** of the said rules, by registered persons who have filed the application in **FORM GST-CMP-04** of the said rules between the 2nd day of March, 2018 and the 31st day of March, 2018, for a period of thirty days from the effective date of this notification.

2. This notification shall be deemed to have come into force with effect from the 4th September, 2018.

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