

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 24/2018–C.T./GST

Dated: 13/09/2018

Notification No. 47/2018 – 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 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendment in notification No. 17/2018-C.T./GST dated 10.08.2018 (*34/2018 – State Tax*): –

Amendment

2. In the said notification, in the first paragraph, after the second proviso, the following proviso shall be *inserted*, namely:–

“Provided also that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 1081 F.T. dated the 06.08.2018(*31/2018 – State Tax*), shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

3. This notification shall be deemed to have come into force with effect from the 10th September, 2018.

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