

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

**NOTIFICATION BY THE COMMISSIONER OF STATE TAX**

**Notification No. 06–C.T./GST**

**Dated: 21/08/2017**

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 and notification No. 04-C.T./GST dated 8th August, 2017, the Commissioner, hereby makes the following amendments in the notification No. 05-C.T./GST dated the 17<sup>th</sup> August, 2017:–

*Amendments*

(i) in the table,–

(a) in Sl. No. 1 in column (1), in column (3), for the figures, letters and word “20<sup>th</sup> August, 2017”, the figures, letters and word “25<sup>th</sup> August, 2017” shall be *substituted*;

(b) in Sl. No. 2 in column (1), in column (4),–

A. in item (i), for the figures, letters and word “20<sup>th</sup> August, 2017”, the figures, letters and word “25<sup>th</sup> August, 2017” shall be *substituted*;

B. in Sl. No. 2 in column (1), in column (4), in item (iii), for the figures, letters and words “21<sup>st</sup> day of August, 2017”, the figures, letters and words “26<sup>th</sup> day of August, 2017” shall be *substituted*;

(c) in Sl. No. 3 in column (1), in column (3), for the figures, letters and word “20<sup>th</sup> August, 2017”, the figures, letters and word “25<sup>th</sup> August, 2017” shall be *substituted*;

(ii) in paragraph 2, after the words “electronic credit ledger” occurring before the Explanation, the words, figures and letters “on or before 25<sup>th</sup> August, 2017” shall be *inserted*.

2. This notification shall come into force with immediate effect.

Smaraki Mahapatra  
Commissioner,  
State Tax, West Bengal