

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No. 01/2021–C.T./GST**

**Dated: 03/05/2021**

*(Corresponding Central Notification No. 04/2021-Central Tax)*

In exercise of the powers conferred by sub-section (1) of section 44 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), read with rule 80 of the West Bengal Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following amendment in this Department notification No. 16/2020 – C.T./GST, dated the 31st December, 2020:-

*Amendment*

In the said notification, for the figures “**28.02.2021**”, the figures “**31.03.2021**” shall be *substituted*.

2. This notification shall be deemed to have come into force with effect from the 28th day of February, 2021.

Sd/-  
(KHALID AIZAZ ANWAR)  
Commissioner of State Tax,  
West Bengal