

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 18/2018–C.T./GST

Dated: 21.08.2018

Notification No. 35/2018 – 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, the Commissioner, on the recommendations of the Council, hereby makes the following amendment in this Department notification No. 17/2018-C.T./GST dated 10.08.2018, namely:-

Amendment

In the first paragraph of the said notification, the following proviso shall be inserted, namely:–

“Provided that the return in **FORM GSTR-3B** for the month of July, 2018 shall be furnished electronically through the common portal, on or before the 24th August, 2018.”.

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