

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 02/2020–C.T./GST

Dated: 18/03/2020

No. 07/2020 – 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 further amendment in this Department notification No. 15/2019-C.T./GST, dated the 16th October, 2019:–

In the said notification, after the first proviso, the following proviso shall be *inserted*, namely: –

“Provided further that the return in **FORM GSTR-3B** of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year, whose principal place of business is in the State of West Bengal, shall be furnished electronically through the common portal, on or before the 24th February, 2020, 24th March, 2020 and 24th April, 2020, respectively.”

2. This notification shall be deemed to have come into force with effect from the 3rd day of February, 2020.

Sd/-
DEVIPRASAD KARANAM,
*Commissioner, State Tax,
West Bengal.*