

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No. 14/2019–C.T./GST**

**Dated: 22/08/2019**

*No. 37/2019 – 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 amendments in this Department notification No. 12/2019–C.T./GST, dated the 28<sup>th</sup> June, 2019:–

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

“Provided that the return in **FORM GSTR-3B** of the said rules for the month of July, 2019 shall be furnished electronically through the common portal, on or before the 22<sup>nd</sup> August, 2019.”

2. This notification shall be deemed to have come into force with effect from the 20th day of August, 2019.

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