

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 08/2020–C.T./GST

Dated: 10/07/2020

(Corresponding Central Notification No. 54/2020-Central 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. 05/2020–C.T./GST dated the 3rd April, 2020:–

Amendment

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

“Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the State West Bengal, the return in **FORM GSTR-3B** of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 3rd day of October, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 24th day of June, 2020.

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