

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

**NOTIFICATION BY THE COMMISSIONER OF STATE TAX**

**Notification No. 31/2018–C.T./GST**

**Dated: 31.12.2018**

*No. 72/2018 – State Tax*

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following amendments in the notification No. 21/2018–C.T./GST (44/2018– *State Tax*), dated the 13<sup>th</sup> September, 2018, namely:–

In the said notification, in the first paragraph, in the first proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31<sup>st</sup> day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31<sup>st</sup> day of March, 2019” shall be respectively *substituted*.

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