

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No. 02/2018–C.T./GST**

**Dated: 24/01/2018**

*Notification No. 8/2018 – State Tax*

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereinafter referred to as the said Act) and in supersession of notification No. 22-C.T./GST dated the 15<sup>th</sup> November, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the time limit for furnishing the return by an Input Service Distributor in **FORM GSTR-6** under sub-section (4) of section 39 of the said Act read with rule 65 of the West Bengal Goods and Services Tax Rules, 2017, for the months of July, 2017 to February, 2018, till the 31<sup>st</sup> day of March, 2018.

2. This Notification shall be deemed to have come into force with effect from the 23<sup>rd</sup> January, 2018.

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