

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 14–C.T./GST

Dated: 13/10/2017

Notification No. 44/2017 – State Tax

In pursuance of section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the West Bengal Goods and Services Tax Rules, 2017, the Commissioner, hereby extends the time limit for making a declaration, in **FORM GST ITC-01**, by the registered persons, who have become eligible during the months of July, 2017, August, 2017 and September, 2017, to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18 of the said Act, till the 31st day of October, 2017.

Sd/-

SMARAKI MAHAPATRA,
Commissioner,
State Tax, West Bengal.