

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No.19/2018–C.T./GST**

**Dated: 13/09/2018**

*Notification No. 40/2018 – State Tax*

In pursuance of section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) and sub-rule (3) of rule 45 of the West Bengal Goods and Services Tax Rules, 2017, and in supersession of the notification of this Department No. 16-C.T./GST, dated the 31<sup>st</sup> October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for making the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to June, 2018 till the 30<sup>th</sup> day of September, 2018.

2. This notification shall be deemed to have come into force with effect from the 4th September, 2018.

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