

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 21/2018–C.T./GST

Dated: 13/09/2018

Notification No. 44/2018–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), (hereafter in this notification referred to as the said Act), and in supersession of –

- (i) Notification No.01-C.T./GST dated 08.08.2017 (*18/2017 – State Tax*);
- (ii) Notification No.19-C.T./GST dated 15.11.2017 (*58/2017 – State Tax*);
- (iii) Notification No.05/2018-C.T./GST dated 28.03.2018 (*18/2018 – State Tax*);
- (iv) Notification No.16/2018-C.T./GST dated 10.08.2018 (*32/2018 – State Tax*),

except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the West Bengal Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for the months from July, 2017 to September, 2018 till the 31st day of October, 2018 and for the months from October, 2018 to March, 2019 till the eleventh day of the succeeding month:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** for the months from July, 2017 to November, 2018 for the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 1081 F.T. [*31/2018–State Tax*] dated 06.08.2018 shall be extended till the 31st day of December, 2018.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified.

3. This notification shall be deemed to have come into force with effect from the 10th September, 2018.

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