

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No. 22/2018–C.T./GST**

**Dated: 13/09/2018**

*Notification No. 45/2018 – State Tax*

In exercise of the powers conferred by section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), read with sub-rule (5) of rule 61 of the West Bengal Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendments–

- (i) in Notification No.04-C.T./GST dated 08.08.2017 (21/2017 – State Tax); and
- (ii) in Notification No.18-C.T./GST dated 15.11.2017 (56/2017 – State Tax):–

*Amendments*

2. In the said notifications, in the first paragraph, the following proviso shall be *inserted*, namely:–

“Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No.1081 F.T.dated the 06.08.2018 (31/2018 –State Tax), shall be furnished electronically through the common portal on or before the 31<sup>st</sup> day of December, 2018.”.

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.*