

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 25/2018–C.T./GST

Dated: 26.10.2018

Notification No. 55/2018 – 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 further amendments in notification number 17/2018–C.T./GST(34/2018 – *State Tax*) dated the 10th August, 2018: –

Amendment

In the said notification, in the first paragraph, after the third proviso, the following proviso shall be *inserted*, namely: –

“Provided also that the return in **FORM GSTR-3B** for the month of September, 2018 shall be furnished electronically through the common portal, on or before the 25th October, 2018.”.

2. This notification shall be deemed to have come into force with effect from the 21st October, 2018.

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