

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No. 27/2018–C.T./GST**

**Dated: 29/11/2018**

*Notification No. 66/2018 – State Tax*

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereinafter referred to as the said Act), the Commissioner hereby extends the time limit for furnishing the return by a registered person required to deduct tax at source under the provisions of section 51 of the said Act in **FORM GSTR-7** of the West Bengal Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the West Bengal Goods and Services Tax Rules, 2017 for the months of October to December, 2018 till the 31st day of January, 2019.

Sd/

**SMARAKI MAHAPATRA,**  
*Commissioner,*  
*State Tax, West Bengal.*