

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 01/2026–C.T./GST

Dated: 23/04/2026

(Corresponding Central Notification No. 01/2026-Central Tax)

In exercise of the powers conferred by sub-section (6) of section 39 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Commissioner, on the recommendations of the GST Council, hereby extends the due date for furnishing the return in **FORM GSTR-3B** for the month of March, 2026 till the twenty-first day of April, 2026, for the registered persons who are required to furnish return under sub-section (1) of section 39 read with clause (i) of sub-rule (1) of rule 61 of the West Bengal Goods and Services Tax Rules, 2017.

2. This notification shall be deemed to have come into force from the 20th day of April, 2026.

Sd/-
(KHALID AIZAZ ANWAR)
Commissioner of State Tax,
West Bengal