

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 02/2021–C.T./GST

Dated: 03/06/2021

(Corresponding Central Notification No. 11/2021-Central 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) and sub-rule (3) of rule 45 of the West Bengal Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby extends the time period upto the 31st day of May, 2021, for furnishing the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker, during the period from 1st January, 2021 to 31st March, 2021.

2. This notification shall be deemed to have come into force with effect from the 25th day of April, 2021.

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