

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 02/2025–C.T./GST

Dated: 16/01/2025

[Corresponding Central Notification No. 02/2025-Central 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), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return in **FORM GSTR-3B** electronically, through the common portal, by the registered persons, as specified under-

- (i) sub-section (1) of section 39, for the month of December 2024, till twenty-second day of January, 2025:
- (ii) proviso to sub-section (1) of section 39, for the quarter of October,2024 to December,2024, for the class of registered persons mentioned in column (2) of the Table given below, till the date mentioned in the corresponding entry in column (3) of the said Table, namely: -

TABLE

S. No.	Class of registered persons	Due Date
(1)	(2)	(3)
1.	Registered persons whose principal place of business is in the State of West Bengal.	Twenty-sixth day of January, 2025

2. This notification shall be deemed to have come into force with effect from the 10th day of January, 2025.

Sd/-
(DEVI PRASAD KARANAM, IAS)
Commissioner of State Tax,
West Bengal