

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 03/2021–C.T./GST

Dated: 03/06/2021

(Corresponding Central Notification No. 12/2021-Central Tax)

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 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 makes the following amendment in this Department notification No. 13/2020-C.T./GST, dated the 2nd December, 2020:–

Amendment

In the said notification, after the proviso, the following proviso shall be *inserted*, namely:-

“Provided further that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, for the tax period April, 2021, shall be extended till the twenty-sixth day of the month succeeding the said tax period.”.

2. This notification shall be deemed to have come into force with effect from the 1st day of May, 2021.

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