

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 03/2025–C.T./GST

Dated: 16/01/2025

[Corresponding Central Notification No. 03/2025-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) (hereinafter referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the return by a non-resident taxable person, in **FORM GSTR-5**, under sub-section (5) of section 39 of the said Act read with rule 63 of the West Bengal Goods and Services Tax Rules, 2017 for the month of December, 2024 till the 15th 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