

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 04/2021–C.T./GST

Dated: 14/06/2021

(Corresponding Central Notification No. 17/2021-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, in the second proviso, after the word and figure “April, 2021”, the words and figure “and May, 2021” shall be *inserted*.

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

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