

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

**NOTIFICATION BY THE COMMISSIONER OF STATE TAX**

**Notification No. 04/2024–C.T./GST**

**Dated: 11/12/2024**

*[Corresponding Central Notification No. 30/2024-Central Tax]*

In exercise of the powers conferred by sub-section (6) of section 39 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 due date for furnishing the return in **FORM GSTR-3B** for the month of October, 2024 till the eleventh day of December, 2024, for the registered persons whose principal place of business is in the district of Murshidabad in the state of West Bengal and are required to furnish return under sub-section (1) of section 39 read with clause (i) of sub-rule (1) of rule 61 of the West Bengal Goods and Services Tax Rules, 2017.

2. This notification shall be deemed to have come into force with effect from the 20th day of November, 2024.

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