

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

**NOTIFICATION BY THE COMMISSIONER OF STATE TAX**

**Notification No. 04/2025–C.T./GST**

**Dated: 16/01/2025**

*[Corresponding Central Notification No. 04/2025-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 an Input Service Distributor in **FORM GSTR-6** under sub-section (4) of section 39 of the said Act read with rule 65 of the West Bengal Goods and Services Tax Rules, 2017, for the month of December, 2024 till the 15<sup>th</sup> 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