

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 05/2021–C.T./GST

Dated: 14/06/2021

(Corresponding Central Notification No. 26/2021-Central Tax)

In exercise of the powers conferred by section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) and sub-rule (3) of rule 45 of the West Bengal Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following amendment in this Department notification No. 02/2021- C.T./GST, dated the 3rd June, 2021: —

Amendment

In the said notification, in the first paragraph, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “30th day of June, 2021” shall be *substituted*.

2. This notification shall be deemed to have come into force with effect from the 31st day of May, 2021.

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