

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No. 06/2020–C.T./GST**

**Dated: 20/04/2020**

*(Corresponding Central Notification No. 36/2020-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), read with sub-rule (5) of rule 61 of the West Bengal Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said Rules), the Commissioner, on the recommendations of the Council, hereby makes the following amendments in this Department notification No. 05/2020–C.T./GST, dated the 3rd April, 2020:–

*Amendments*

In the said notification, in the first paragraph, after the proviso, the following provisos shall be *inserted*, namely: –

“Provided also that, for taxpayers having an aggregate turnover of more than rupees 5 crore rupees in the previous financial year, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 27th June, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the State of West Bengal, the return in **FORM GSTR-3B** of the said rules for the month of May, 2020 shall be furnished electronically through the common portal, on or before the 14<sup>th</sup> day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 3rd day of April, 2020.

Sd/-  
DEVI PRASAD KARANAM,  
*Commissioner, State Tax,  
West Bengal.*