

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

**NOTIFICATION BY THE COMMISSIONER OF STATE TAX**

**Notification No. 06/2025–C.T./GST**

**Dated: 16/01/2025**

*[Corresponding Central Notification No. 06/2025-Central Tax]*

In exercise of the powers conferred by the first proviso to sub-section (4) of section 52 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 statement, containing the details of outward supplies of goods or services or both, effected through an e-commerce operator, in **FORM GSTR-8**, under sub-section (4) of section 52 of the said Act read with rule 67 of the West Bengal Goods and Services Tax Rules, 2017 for the month of December, 2024 till the 12th 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