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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 07/2020-C.T./GST

Dated: 13/05/2020

(Corresponding Central Notification No. 41/2020-Central Tax)

In exercise of the powers conferred by sub-section (1) of section 44 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 of the West Bengal Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), and in supersession of notification No. 03/2020-C.T./GST, dated the 3rd April, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till the 30th September, 2020.

2. This notification shall be deemed to have come into force with effect from the 5th day of May, 2020.

Sd/-

DEVI PRASAD KARANAM, Commissioner, State Tax, West Bengal.