

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 08–C.T./GST

Dated: 05/09/2017

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37, first proviso to sub-section (2) of section 38 and sub-section (6) of section 39, read with section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XVIII of 2017) and in supersession of notifications No. 01-C.T./GST dated 08.08.2017, No. 02-C.T./GST dated 08.08.2017 and No. 03-C.T./GST dated 08.08.2017, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details or return, as the case may be, as specified in sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act as specified in column (3) of the Table below for the month as specified in column (2) of the said Table, till the time period as specified in the corresponding entry in column (4) of the said Table, namely:-

TABLE

Sl. No.	Month	Details/Return	Time period for furnishing of details/Return
(1)	(2)	(3)	(4)
1.	July, 2017	FORM GSTR-1	Upto 10th September, 2017
		FORM GSTR-2	11 - 25th September, 2017
		FORM GSTR-3	Upto 30th September, 2017
2.	August, 2017	FORM GSTR-1	Upto 5th October, 2017
		FORM GSTR-2	6 - 10th October, 2017
		FORM GSTR-3	Upto 15th October, 2017

SMARAKI MAHAPATRA,
Commissioner,
State Tax, West Bengal.