

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 10/2019–C.T./GST

Dated: 28/06/2019

No. 26/2019 – State Tax

In exercise of the powers conferred by sub-section (6) of section 39 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), and in supersession of this Department notifications –

- (i) No. 27/2018–C.T./GST, dated the 29th November, 2018;
- (ii) No. 02/2019–C.T./GST, dated the 8th February, 2019; and
- (iii) No. 08/2019–C.T./GST, dated the 10th April, 2019,

except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the time limit for furnishing the return by a registered person required to deduct tax at source under the provisions of section 51 of the said Act in **FORM GSTR-7** of the West Bengal Goods and Services Tax Rules, 2017 under sub-section (3) of section 39 of the said Act read with rule 66 of the West Bengal Goods and Services Tax Rules, 2017 for the months of October, 2018 to July, 2019 till the 31st day of August, 2019.

Sd/-
SMARAKI MAHAPATRA,
*Commissioner, State Tax,
West Bengal.*