

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No. 10/2020–C.T./GST**

**Dated: 04/11/2020**

*(Corresponding Central Notification No. 75/2020-Central Tax)*

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 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), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the West Bengal Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from October, 2020 to March, 2021 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified.

3. This notification shall be deemed to have come into force with effect from the 15th day of October, 2020.

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