

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No. 10–C.T./GST**

**Dated: 11/09/2017**

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 notification No. 07–C.T./GST, dated the 28<sup>th</sup> August, 2017, 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 an Input Service Distributor under sub-section (4) of section 39 of the said Act read with rule 65 of the West Bengal Goods and Services Tax Rules, 2017, for the month of July, 2017 upto the 13<sup>th</sup> October, 2017.

2. The extension of the time limit, for furnishing the return under sub-section (4) of section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified.

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