

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No. 12/2020–C.T./GST**

**Dated: 04/11/2020**

*(Corresponding Central Notification No. 80/2020-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), read with rule 80 of the West Bengal Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in this Department notification No. 07/2020-C.T./GST dated 13<sup>th</sup> May, 2020:-

*Amendment*

In the said notification, for the figures, letters and word “**31st October, 2020**”, the figures, letters and word “**31st December, 2020**” shall be *substituted*.

2. This notification shall be deemed to have come into force with effect from the 28th day of October, 2020.

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