

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No. 13/2020–C.T./GST**

**Dated: 02/12/2020**

*(Corresponding Central Notification No. 83/2020-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), and in supersession of the notification of the Government of West Bengal in the Department of Revenue No. 864-F.T., dated the 4<sup>th</sup> November, 2020, published in the Kolkata Gazette, Extraordinary, and this Department notification No. 10/2020-C.T., dated the 4<sup>th</sup> November, 2020, except as respects things done or omitted to be done before such supersession, 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 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2021.

Sd/-  
(DEVI PRASAD KARANAM)  
Commissioner of State Tax,  
West Bengal