

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 07/2019–C.T./GST

Dated: 10/04/2019

No. 17/2019 – State 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), the Commissioner, on the recommendations of the Council, hereby makes the following amendments in this Department Notification No. 21/2018–C.T./GST. dated 13.09.2018 [*44/2018- State Tax*]:–

Amendment

In the said notification, in the first paragraph, after the proviso, the following proviso shall be *inserted*, namely: –

“Provided also that the details of outward supply of goods or services or both in **FORM GSTR-1** of the West Bengal Goods and Services Tax Rules, 2017 for the month of March, 2019 shall be furnished electronically through the common portal, on or before the 13th April, 2019.”.

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