

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No. 09/2019–C.T./GST**

**Dated: 22/04/2019**

*No. 19/2019 – State Tax*

In exercise of the powers conferred by section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) read with sub-rule (5) of rule 61 of the West Bengal Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification number 17/2018–C.T./GST, dated the 10<sup>th</sup> August, 2018, namely:–

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

“Provided also that the return in **FORM GSTR-3B** of the said rules for the month of March, 2019 shall be furnished electronically through the common portal, on or before the 23<sup>rd</sup> April, 2019.”.

2. This notification shall be deemed to have come into force with effect from the 20<sup>th</sup> day of April, 2019.

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