

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

**NOTIFICATION BY THE COMMISSIONER OF STATE TAX**

**Notification No. 01/2024–C.T./GST**

**Dated: 15/04/2024**

*[Corresponding Central Notification No. 09/2024-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), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in this Department notification No. 13/2020–C.T./GST dated 02.12.2020, namely:–

*Amendment*

In the said notification, after the second proviso, the following proviso shall be *inserted*, namely:-

“Provided also that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, other than the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period March, 2024, shall be extended till the twelfth day of April, 2024.”

2. This notification shall be deemed to have come into force with effect from the 11th day of April, 2024.

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