

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No. 04/2022–C.T./GST**

**Dated: 28/10/2022**

*(Corresponding Central Notification No. 21/2022-Central Tax)*

In exercise of the powers conferred by sub-section (6) of section 39 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 extends the due date for furnishing the return in **FORM GSTR-3B**, for the registered persons required to furnish return under sub-section (1) of section 39 read with clause (i) of sub-rule (1) of rule 61 of the West Bengal Goods and Services Tax Rules, 2017, for the month of September, 2022 till the 21st day of October, 2022.

2. This notification shall be deemed to have come into force with effect from the 21st October, 2022.

Sd/-

(KHALID AIZAZ ANWAR)  
Commissioner of State Tax,  
West Bengal