

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

Subject: Corrigendum to Trade Circular No. 17/2019 (97/16/2019-GST) dated 12th April, 2019, as amended vide Corrigendum dated 12.07.2019.

Dated: 31.07.2019

In para 2(i) of the Trade Circular No. 17/2019 (97/16/2019-GST) dated 12th April, 2019, as amended vide Corrigendum dated 12.07.2019,

for

“(i) a registered person who wants to opt for payment of central tax @ 3% by availing the benefit of the said notification, may do so by filing intimation in the manner specified in sub-rule 3 of rule 3 of the said rules in **FORM GST CMP-02** by selecting the category of registered person as “Any other supplier eligible for composition levy” as listed at Sl. No. 5(iii) of the said form, **latest by 31st July, 2019**. Such person shall also furnish a statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (3) of rule 3 of the said rules.”

read,

“(i) a registered person who wants to opt for payment of central tax @ 3% by availing the benefit of the said notification, may do so by filing intimation in the manner specified in sub-rule 3 of rule 3 of the said rules in **FORM GST CMP-02** by selecting the category of registered person as “Any other supplier eligible for composition levy” as listed at Sl. No. 5(iii) of the said form, **latest by 30th September, 2019**. Such person shall also furnish a statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (3) of rule 3 of the said rules.”

3. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Commissioner.

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

Memo. – 331CT/PRO
3C/PRO/2019

Date: 31. 07.2019

Copy forwarded to the Additional CST/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/-
(Adesh Kumar)
Special CST & PRO