

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

**Corrigendum to Trade Circular No. 17/2019 (Circular No. 97/16/2019-GST) dated 12.04.2019**

**DATED: 12.07.2019**

In para 2(i) of the Trade Circular No. 17/2019 dated 12<sup>th</sup> April, 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 30<sup>th</sup> April, 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 31<sup>st</sup> 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.”

2. 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. – 311 CT/PRO  
3C/PRO/2019

Date: 12.07.2019

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