

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

**Subject: Corrigendum to Trade Circular No. 33/2018 (45/19/2018-GST) dated 17.09.2018**

**Dated 22.07.2019**

In para 4.2 of the Trade Circular No. 33/2018 dated 17.09. 2018,  
*for*

“4.2 In this regard, it is clarified that for the tax periods commencing from **01.07.2017 to 31.03.2018**, such registered persons shall be allowed to file the refund application in **FORM GST RFD-01A** on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of **FORM GSTR-3B** filed for the corresponding tax period.”

*read,*

“4.2 In this regard, it is clarified that for the tax periods commencing from **01.07.2017 to 30.06.2019**, such registered persons shall be allowed to file the refund application in **FORM GST RFD-01A** on the common portal subject to the condition that the amount of refund of integrated tax/cess claimed shall not be more than the aggregate amount of integrated tax/cess mentioned in the Table under columns 3.1(a), 3.1(b) and 3.1(c) of **FORM GSTR-3B** filed for the corresponding tax period.”

2. Difficulty if any, in the implementation of this Corrigendum may be brought to the notice of the Commissioner.

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

Memo. – 321 CT/PRO  
3C/PRO/2019

Date: 22.07.2019

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