NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 06–C.T./GST

In exercise of the powers conferred by section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) read with sub-rule (5) of rule 61 of the West Bengal Goods and Services Tax Rules, 2017 and notification No. 04-C.T./GST dated 8th August, 2017, the Commissioner, hereby makes the following amendments in the notification No. 05-C.T./GST dated the 17th August, 2017:–

Amendments

(i) in the table,—

(a) in Sl. No. 1 in column (1), in column (3), for the figures, letters and word “20th August, 2017”, the figures, letters and word “25th August, 2017” shall be substituted;

(b) in Sl. No. 2 in column (1), in column (4),–

A. in item (i), for the figures, letters and word “20th August, 2017”, the figures, letters and word “25th August, 2017” shall be substituted;

B. in Sl. No. 2 in column (1), in column (4), in item (iii), for the figures, letters and words “21st day of August, 2017”, the figures, letters and words “26th day of August, 2017” shall be substituted;

(c) in Sl. No. 3 in column (1), in column (3), for the figures, letters and word “20th August, 2017”, the figures, letters and word “25th August, 2017” shall be substituted;

(ii) in paragraph 2, after the words “electronic credit ledger” occurring before the Explanation, the words, figures and letters “on or before 25th August, 2017” shall be inserted.

2. This notification shall come into force with immediate effect.

Smaraki Mahapatra
Commissioner,
State Tax, West Bengal