NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 24–C.T./GST                                                   Dated: 21/12/2017

Notification No. 67/2017 – State Tax

In pursuance of section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) (hereinafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the West Bengal Goods and Services Tax Rules, 2017 and in supersession of notification No. 14-C.T./GST, dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for making a declaration, in FORM GST ITC-01, by the registered persons, who have become eligible during the months of July, 2017, August, 2017, September, 2017, October, 2017 and November, 2017 to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18 of the said Act, till the 31st day of January, 2018.

Sd/-

SMARAKI MAHAPATRA,

Commissioner,

State Tax, West Bengal.