

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 04/2018–C.T./GST

Dated: 23/03/2018

Notification No. 16/2018 – State Tax

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, the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** for the month as specified in column (2) of the Table below shall be furnished electronically through the common portal, on or before the last date as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

| Sl. No | Month | Last date for filing of return in FORM GSTR-3B |
|---------------|--------------|---|
| (1) | (2) | (3) |
| 1. | April, 2018 | 20 th May, 2018 |
| 2. | May, 2018 | 20 th June, 2018 |
| 3. | June, 2018 | 20 th July, 2018 |

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B: Every registered person furnishing the return in **FORM GSTR-3B** shall, subject to the provisions of section 49 of the Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as mentioned in column (3) of the said Table, on which he is required to furnish the said return.

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