

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 26/2018–C.T./GST

Dated: 30.10.2018

Notification No. 59/2018 – State Tax

In pursuance of section 168 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017) and sub-rule (3) of rule 45 of the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), and in supersession of this Department notification No.19/2018-C.T./GST. (40/2018-State Tax) dated the 13th September, 2018, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the declaration in **FORM GST ITC-04** of the said rules, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from July, 2017 to September, 2018 till the 31st day of December, 2018.

2. This notification shall be deemed to have come into force with effect from the 26th October, 2018.

Sd/-

SMARAKI MAHAPATRA,
*Commissioner,
State Tax, West Bengal.*