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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**REVENUE**

**NOTIFICATION**

**No. 1908-F.T.**

**Dated, Howrah, the 30th day of October, 2017**

*No. 51/2017-State Tax*

In exercise of the powers conferred by section 164 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. XXVIII of 2017), the Governor is pleased hereby to make the following rules further to amend the West Bengal Goods and Services Tax Rules, 2017, namely:—

- (1) These rules may be called the West Bengal Goods and Services Tax (Eleventh Amendment) Rules, 2017.
  - (2) They shall be deemed to have come into force from the 28th day of October, 2017.
2. In the West Bengal Goods and Services Tax Rules, 2017, —
- (i) in rule 24, in sub-rule (4), for the words, figures and letters "on or before 31st October, 2017", the words, figures and letters "on or before 31st December, 2017" shall be *substituted*;
  - (ii) in rule 45, in sub-rule (3), after the words "succeeding the said quarter", the words "or within such further period as may be extended by the Commissioner by a notification in this behalf:

Provided that any extension of the time limit notified by the Commissioner of central tax shall be deemed to be notified by the Commissioner." shall be *inserted*;

- (iii) in rule 96, in sub-rule (2), the following provisos shall be *inserted*, namely:—

"Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

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Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period.";

(iv) in rule 96A, in sub-rule (2), the following provisos shall be *inserted*, namely:—

"Provided that where the date for furnishing the details of outward supplies in **FORM GSTR-1** for a tax period has been extended in exercise of the powers conferred under section 37 of the Act, the supplier shall furnish the information relating to exports as specified in Table 6A of **FORM GSTR-1** after the return in **FORM GSTR-3B** has been furnished and the same shall be transmitted electronically by the common portal to the system designated by the Customs:

Provided further that the information in Table 6A furnished under the first proviso shall be auto-drafted in **FORM GSTR-1** for the said tax period."

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,  
*Joint Secretary to the Government of West Bengal*