

To extend the due date for furnishing of FORM ITC-04 for the period Jan-March, 2021 till 31st May, 2021.

Notification No: 11/2021-CT

Classification: Due Date

Date: 01-05-2021

G.S.R. 307(E).—In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sub-rule (3) of rule 45 of the Central Goods and Services Tax Rules, 2017, the Commissioner, with the approval of the Board, hereby extends the time period up to the 31st day of May, 2021, for furnishing the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker, during the period from 1st January, 2021 to 31st March, 2021.

2. This notification shall be deemed to have come into force with effect from the 25th day of April, 2021.