

**Revision of declaration in FORM GST TRAN-1 allowed ,Gave effect to
“application for cancellation of Registration of migrated
taxpayer.Amendment in Rules 24,118,119,120,120A and FORM REG 29**

Notification No: 36/2017 - CT

Classification: Rules

Date: 29-09-2017

G.S.R.....(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. These rules may be called the **Central Goods and Services Tax (Eighth Amendment) Rules, 2017.**

. 2.In the Central Goods and Services Tax Rules, 2017, –

i.In rule 24, in sub-rule (4), for the figures, letters and word, “30th September”, the figures, letters and word “31st October” shall be substituted;

ii.In rule 118, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

iii. In rule 119, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

iv.In rule 120, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

v.In rule 120A, the marginal heading “**Revision of declaration in FORM GST TRAN-1**” shall be inserted;

vi.In **FORM GST REG-29, -**

(a)For the heading, “**APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION**”, the heading, “**APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS**” shall be substituted;

(b)Under sub-heading PART-A, against item (i), for the word and letters “Provisional ID”, the letters “GSTIN” shall be substituted.

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide [notification No. 3/2017-Central Tax](#), dated the 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide [notification No. 34/2017-Central Tax](#), dated the 15th September, 2017,

