

Extension of filing ITC 01 for person being Eligible in July, August, Sept 2017**Notification No: 44/2017-CT****Classification: Due Date****Date: 13-10-2017**

G.S.R.(E).—In pursuance of **section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017)** (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the Central Goods and Services Tax Rules, 2017, the Commissioner, hereby extends the time limit for making a declaration, in **FORM GST ITC-01**, by the registered persons, who have become eligible during the months of July, 2017, August 2017 and September, 2017, to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18 of the said Act, till **the 31st day of October, 2017.**