

Extension of time limit for making a declaration, in FORM GST ITC-01, by the registered persons,**Notification No: 67/2017-CT****Classification: Due Date****Date: 21-12-2017**

G.S.R..... (E).- In pursuance of **section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017)** (hereinafter 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 and in supersession of [notification No. 44/2017- Central Tax, dated the 13th October, 2017](#), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number **G.S.R. 1258 (E)**, dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, 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, September, 2017, October, 2017 and November, 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 January, 2018**.