

Seeks to extend the time limit for making the declaration in FORM GST ITC-04

Notification No: 40/2018-CT

Classification: Due Date

Date: 04-09-2018

G.S.R... (E).- In pursuance of 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, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue [Notification No. 53/2017-Central Tax](#), dated the 28th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1346 (E), dated the 28th October, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for making the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the period from **July, 2017 to June, 2018** till the **30th day of September, 2018**.