

## Seeks to extend the time limit for making the declaration in FORM GST ITC-01 for specified classes of taxpayers

Notification No: 42/2018-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 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 the declaration in **FORM GST ITC-01** of the said rules, by registered persons who have filed the application in **FORM GST-CMP-04** of the said rules between the **2<sup>nd</sup>** day of March, 2018 and the **31<sup>st</sup>** day of March, 2018, for a period of thirty days from the date of publication of this notification in the Official Gazette.