

**Waive filing of FORM ITC-04 for F.Y. 2017-18 & 2018-19.****Notification No: 38/2019-CT****Classification: Others****Date: 31-08-2019**

**G.S.R (E).**— In exercise of the powers conferred by **section 148 of the Central Goods and Services Tax Act, 2017**

(12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies the registered persons required to furnish the details of challans in **FORM ITC-04** under sub-rule (3) of rule 45 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), read with section 143 of the said Act, as the class of registered persons who shall follow the special procedure such that the said persons shall not be required to furnish **FORM ITC-04** under sub- rule (3) of rule 45 of the said rules for the period **July, 2017 to March, 2019:**

Provided that the said persons shall furnish the details of all the challans in respect of goods dispatched to a job worker in the period **July, 2017 to March, 2019** but not received from a job worker or not supplied from the place of business of the job worker as on the **31st March, 2019**, in serial number 4 of **FORM ITC-04** for the quarter April-June, 2019.