[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

Notification No. 44/2017 – Central Tax

New Delhi, the 13th October, 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.

IndiaCode

[F. No.349/74/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India