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Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

Notification No.42/2018 – Central Tax

New Delhi, the 4th September 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 2nd day of March, 2018 and the 31st day of March, 2018, for a period of thirty days from the date of publication of this notification in the Official Gazette.

IndiaCode

[F. No. 349/58/2017-GST (Pt.)]

(Dr. Sreeparvathy S.L)

Under Secretary to the Government of India