[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. 67/2017 – Central Tax

New Delhi, the 21st December, 2017

G.S.R. …..(E).- In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter 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 and in supersession of notification No. 44/2017-Central Tax, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1258 (E), dated the 13th October, 2017, except as respects things done or omitted to be done before such supersession, 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, September, 2017, October, 2017 and November, 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 January, 2018.

IndiaCode

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

(Gunjan Kumar Verma)
Under Secretary to the Government of India