



NOTIFICATION NO. 11/2021- CENTRAL TAX [G.S.R. 307(E)/F. NO. CBEC-20/06/08/2020-GST], DATED 1-5-2021 [UPDATED]

[As Amended by Notification No. 26/2021- Central Tax [G.S.R. 370(E)/F. No. Cbic-20001/5/2021], dated 1-6-2021]

In exercise of the powers conferred by section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and sub-rule (3) of rule 45 of the Central Goods and Services Tax Rules, 2017, the Commissioner, with the approval of the Board, hereby extends the time period up to the ¹[30th day of June, 2021], for furnishing the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker, during the period from 1st January, 2021 to 31st March, 2021.

2. This notification shall be deemed to have come into force with effect from the 25th day of April, 2021.

1 Substituted for "31st day of May, 2021" by Notification No. 26/2021- Central Tax [G.S.R. 370(E)/F. No. CBIC-20001/5/2021], Dated 1-6-2021, w.r.e.f. 31-5-2021.