



**NOTIFICATION NO. 15/2019 - CENTRAL TAX [F.NO.20/06/12/2018-GST],  
DATED 28-3-2019 [UPDATED]**

*[Superseded by Notification No. 32/2019 - Central Tax, dated 28-6-2019]*

In pursuance of 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 (hereinafter referred to as the said rules), and in supercession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 78/2018-Central Tax, dated the 31st December 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1255(E), dated the 31st December 2018, except as respects things done or omitted to be done before such supercession, the Commissioner, hereby extends the time limit for furnishing the declaration in FORM GST ITC-04 of the said rules, in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2017 to March, 2019 till the 30th day of June, 2019.