



NOTIFICATION NO. 44/2017-CENTRAL TAX, DATED 13-10-2017 [UPDATED]

[As Amended by Notification No. 52/2017-Central Tax, dated 28-10-2017]

[Superseded by Notification No.67/2017-Central Tax, dated 21-12-2017]

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 30th day of November, 2017].