NOTIFICATION NO. 53/2017-CENTRAL TAX, DATED 28-10-2017 [UPDATED]

[As Amended by, Notification No. 63/2017-Central Tax, dated 15-11-2017] [Superseded by Notification No.40/2018-Central Tax, dated 4-9-2018]

In pursuance of section 168 of the Central Goods and Services Tax Act, 2017 (12 of 2017) and subrule (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 limit for making the declaration in FORM GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the quarter July to September, 2017, till 1[the 31st day of December, 2017].

^{1.} Substituted for "the 30th day of November, 2017" by Notification No. 63/2017-Central Tax, dated 15-11-2017, w.e.f. 15-11-2017.