

**Commissioner, State Tax
Chhattisgarh, Raipur**

Notification No. /2017 – State Tax

Raipur, Dated : 13th October, 2017

No./CGGST/01/2017 (09) - In pursuance of section 168 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017) (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the Chhattisgarh 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 31st day of October, 2017.



(Sangeetha P.)
Commissioner, State Tax
Chhattisgarh, Raipur