

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRNACH)

NOTIFICATION

The 1st November, 2017

No. S.O. 79/P.A.5/2017/S.168/2017.- In pursuance of section 168 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act No.5 of 2017) (hereafter referred to as the said Act) and clause (b) of sub-rule (1) of rule 40 of the State 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.

M.P. SINGH,

Additional Chief Secretary-cum-Financial
Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.