

F. No. CBEC-20/06/17/2018-GST
Government of India
Ministry of Finance
(Department of Revenue)
[Central Board of Indirect Taxes and Customs]

New Delhi, the 31st January, 2019

Order No. 01/2019-GST

Subject: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117(1A) of the Central Goods and Service Tax Rules, 2017 in certain cases

In exercise of the powers conferred by sub-rule (1A) of rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of Order No. 4/2018-GST dated 17.09.2018, except as respects things done or omitted to be done before such supersession, the Commissioner hereby extends the period for submitting the declaration in **FORM GST TRAN-1** till 31st March, 2019, for the class of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.

(Upender Gupta)
Principal Commissioner (GST)