

**Notification No 67/2017 – Central Tax, dated 21<sup>st</sup> Dec '17**

**Due date extended further, for filing Form ITC-01 in respect of period from Jul '17 to Nov '17.**

The Form ITC-10 is required to be filed to claim the credit in special circumstances listed u/s 18(1) of the Act, with respect to eligible inputs in stock. The due date in this respect is under the law is within 30 days of being eligible to claim the credit.

The said due date was extended to 31<sup>st</sup> Oct '17 vide Notification 44/2017 CGST dated 13.10.2017 and again extended to 30<sup>th</sup> Nov '17 vide Notification 52/2017 CGST dated 28.10.2017. Since the form is not yet ready online, the due date for filing the Form ITC-01 for the period from Jul '17 to Nov '17 is extended further to 31<sup>st</sup> Jan '17.