

Central Goods & Services Tax Rules, 2017

**Rule 120 : Details of goods sent on approval basis**

Every person having sent goods on approval under the existing law and to whom sub-section (12) of section 142 applies shall, within <sup>1</sup>[the period specified in rule 117 or such further period as extended by the Commissioner], submit details of such goods sent on approval in **FORM GST TRAN-1**.

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<sup>1</sup> Substituted for "ninety days of the appointed day" by [Noti. No. 36/2017-Central Tax, dt. 29-09-2017](#).