

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 118 : Declaration to be made under clause (c) of sub-section (11) of section 142

Every person to whom the provision of clause (c) of sub-section (11) of section 142 applies, shall within a period of ninety days of the appointed day, submit a declaration electronically in **FORM GST TRAN-1** furnishing the proportion of supply on which Value Added Tax or service tax has been paid before the appointed day but the supply is made after the appointed day, and the Input Tax Credit admissible thereon.
