

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 119 : Declaration of stock held by a principal and ¹[job-worker]

Every person to whom the provisions of sub-section 14 of section 142 apply shall, within ninety days of the appointed day, submit a declaration electronically in **FORM GST TRAN-1**, specifying therein, the stock of the inputs, semi-finished goods or finished goods, as applicable, held by him on the appointed day.

¹ Substituted for the words “agent” vide Notification No. 15/ 2017-State Tax dt 19/ 07/ 2017; wef 01/ 07/ 2017