

The Chhattisgarh 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 ninety days of the appointed day, submit details of such goods sent on approval in **FORM GST TRAN-1**.

¹[**Rule 120A :**

Every registered person who has submitted a declaration electronically in **FORM GST TRAN-1** within the time period specified in rule 117, rule 118, rule 119 and rule 120 may revise such declaration once and submit the revised declaration in **FORM GST TRAN-1** electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.]

1 Inserted vide Notification No. 34/ 2017 – State Tax dt 15/ 09/ 2017; wef 22/ 09/ 2017