

The Chhattisgarh Goods & Services Tax Rules, 2017

¹Rule 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 – Central Tax dt 15/09/2017; wef 15/09/2017