

**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 <sup>1</sup>[the period specified in rule 117 or such further period as extended by the Commissioner], 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.

---

---

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