

Central 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 section 141 apply shall, within ²[the period specified in rule 117 or such further period as extended by the Commissioner], 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 "agent" by [Noti. No. 15/2017–Central Tax, dt. 01-07-2017](#) w.e.f. 01-07-2017.

² Substituted for "ninety days of the appointed day" by [Noti. No. 36/2017–Central Tax, dt. 29-09-2017](#).