

Central Goods & Services Tax Rules, 2017

¹[Rule 120A : ²(Revision of declaration in FORM GST TRAN-1)]

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 Rule 120A inserted by [Noti. No. 34/2017–Central Tax, dt. 15-09-2017](#) w.e.f. 15-09-2017.

² Heading inserted by [Noti. No. 36/2017–Central Tax, dt. 29-09-2017](#).