

**Notifications by Heads of Departments**  
**Kerala State Goods and Services Tax Department**

Notification No. 14/2017 - State Tax

No. C1-24614/2016

Thiruvananthapuram, 24<sup>th</sup> October, 2017

In pursuance of section 168 of the Kerala Goods and Services Tax Ordinance, 2017 (11 of 2017) (hereafter referred to as the said Ordinance) and clause (b) of sub-rule (1) of rule 40 of the Kerala Goods and Services Tax Rules, 2017, the Commissioner, hereby extends the time limit for making a declaration, in **FORM GST ITC-01**, by the registered persons, who have become eligible during the months of July, 2017, August, 2017 and September, 2017, to the effect that they are eligible to avail the input tax credit under sub-section (1) of section 18 of the said Ordinance, till the 31st day of October, 2017.

COMMISSIONER