

Central Tax Notification

Notification No. 38/2019 – Central Tax

Date – 31st August, 2019

Seeks to waive filing of FORM ITC-04 for F.Y. 2017-18 & 2018-19

CBIC has notified the registered persons required to furnish the details of challans in FORM ITC-04 under sub-rule (3) of rule 45 of the Central Goods and Services Tax Rules, 2017

Those registered persons who shall follow the special procedure such that the said persons shall not be required to furnish FORM ITC-04 under sub rule (3) of rule 45 of the said rules for the period July, 2017 to March, 2019:

Provided that the said persons shall furnish the details of all the challans in respect of goods dispatched to a job worker in the period July, 2017 to March, 2019 but not received from a job worker or not supplied from the place of business of the job worker as on the 31st March, 2019, in serial number 4 of FORM ITC-04 for the quarter April-June, 2019.