

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)]

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

**Notification No. 36/2017 – Central Tax**

**New Delhi, the 29<sup>th</sup> September, 2017**

G.S.R.....(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

1. These rules may be called the Central Goods and Services Tax (Eighth Amendment) Rules, 2017.

2. In the Central Goods and Services Tax Rules, 2017, –

(i) in rule 24, in sub-rule (4), for the figures, letters and word, “30<sup>th</sup> September”, the figures, letters and word “31<sup>st</sup> October” shall be substituted;

(ii) in rule 118, for the words “a period of ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iii) in rule 119, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(iv) in rule 120, for the words “ninety days of the appointed day”, the words and figures “the period specified in rule 117 or such further period as extended by the Commissioner” shall be substituted;

(v) in rule 120A, the marginal heading “**Revision of declaration in FORM GST TRAN-1**” shall be inserted;

(vi) in **FORM GST REG-29**, -

(a) for the heading, “**APPLICATION FOR CANCELATION OF PROVISIONAL REGISTRATION**”, the heading, “**APPLICATION FOR CANCELATION OF REGISTRATION OF MIGRATED TAXPAYERS**” shall be substituted;

(b) under sub-heading PART-A, against item (i), for the word and letters “Provisional ID”, the letters “GSTIN” shall be substituted.

[F. No. 349/58/2017-GST(Pt.)]

(Dr.Sreeparvathy S.L.)  
Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R 610 (E), dated the 19<sup>th</sup> June, 2017 and last amended vide notification No. 34/2017-Central Tax, dated the 15<sup>th</sup> September, 2017, published vide number G.S.R 1165 (E), dated the 15<sup>th</sup> September, 2017.