	<p>भारतसरकार / Government of India          वित्तमंत्रालयराजस्वविभाग          Ministry of Finance, Department of Revenue कार्यालय आयुक्त / Office          of the Commissioner          सी.जी.एस.टी. एवं केन्द्रीय उत्पाद शुल्क          Central Goods Service Tax and Central Excise (CGST &amp; CX)          २९, भरतपुरी प्रशासनिक क्षेत्र 29, Administrative Area, Bharatpuri          उज्जैन (मप्र)-४५६०१०/Ujjain (MP)-456010.</p>
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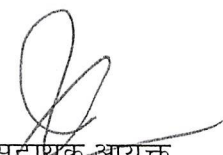
F.No.I(Gen) 19-04/GST/Trade Notice /19-20/ 8009

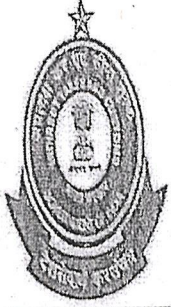
Ujjain, Date. 23.12.2019

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय उज्जैन से जारी पत्र संख्या Trade Notice No./व्यापार सूचना संख्या 32/2019-20 dated 11.12.2019 की प्रति आयुक्तालय, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, उज्जैन के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रेषित की जा रही है :

1. मुख्य आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, भाँपाल ।
2. आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय, उज्जैन ।
3. आयुक्त, (अपील) सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, इंदौर ।
4. आयुक्त, सीमा शुल्क, इंदौर ।
5. आयुक्त लेखा परीक्षा, इंदौर ।
6. अपर आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, उज्जैन ।
7. सभी उप आयुक्त / सहायक आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय उज्जैन  
 उज्जैन मुख्यालय शाखा ( सांख्यिकी / निवारक / समीक्षा / कानूनी / गोपनीय / तकनीकी / लेखा परीक्षा / न्याय निर्णयन-1 / न्याय निर्णयन-2 )
14. सभी प्रभागीय उप आयुक्त / सहायक आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, पीथमपुर-१/२/३, उज्जैन-१/२, रतलाम, खंडवा ।
15. समस्त व्यापार संघों / वाणिज्य संस्थानों / क्षेत्रीय सलाहकार समिति (Bhopal Zone) के सदस्यों एवं जन समस्या निवारण समिति के सदस्यों की सूचना हेतु ।
16. The Chairman, All India Manufacturers Organizations, Ujjain, Pithampur, Ratlam, Khandwa.
17. Webmaster, Hqrs. Ujjain.
18. गार्ड / मास्टर फाईल ।
19. नोटिस बोर्ड

संलग्न : उपरोक्तानुसार

  
 सहायक आयुक्त  
 सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क,  
 मुख्यालय उज्जैन



भारतसरकार / Government of India  
वित्तमंत्रालयराजस्वविभाग  
Ministry of Finance, Department of Revenue  
सी.जी.एस.टी.एवंकेंद्रीयउत्पादशुल्क  
Central Goods Service Tax and Central Excise (CGST & CX)  
२९, भरतपुरीप्रशासनिकक्षेत्र 29, Administrative Area, Bharatpuri  
उज्जैन (मप्र)-४५६०१०/Ujjain (MP)-456010.

F.No.I(Gen)19-04/GST/Trade Notice/19-20/

Ujjain, Date. 11.12.2019

व्यापार सूचनासंख्या 32/2019-20  
उज्जैन दिनांक 11.12.2019

**Subject:-** Clarification regarding optional filing of annual return under notification No. 47/2019-Central Tax dated 9<sup>th</sup> October, 2019 – reg.

3. व्यापार एवं उद्योग वर्ग का ध्यान परिपत्र क्रमांक 124/43/2019-GST दिनांक 18.11.2019 पर आमंत्रित किया जाता है जो की फाइल क्रमांक 20/16/04/18-GST- भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, जीएसटी पॉलिसी विंग, नई दिल्ली द्वारा "Clarification regarding optional filing of annual return under notification No. 47/2019-Central Tax dated 9<sup>th</sup> October, 2019" के संबंध में जारी किया गया है (प्रति संलग्न)

2 उपरोक्त परिपत्र क्रमांक 124/43/2019-GST दिनांक 18.11.2019 की विषयवस्तु को आपके एसोसिएशन के सदस्यों को विशेष रूप से और सामान्य जन के ध्यान में लाये जाने का अनुरोध है।

संलग्न : उपरोक्त अनुसार

6/4/19

(डॉ. संदीप श्रीवास्तव)  
प्रधान आयुक्त

**CBEC-20/16/04/18-GST**  
**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**

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New Delhi, Dated the 18<sup>th</sup> November, 2019

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/  
Commissioners of Central Tax (All) / The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Sub: Clarification regarding optional filing of annual return under notification No. 47/2019-Central Tax dated 9<sup>th</sup> October, 2019 - regarding**

Attention is invited to notification No. 47/2019-Central Tax dated 9<sup>th</sup> October, 2019 (hereinafter referred to as "the said notification") issued under section 148 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "the said Act") providing for special procedure for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as "the CGST Rules").

2. Vide the said notification it is provided that the annual return shall be deemed to be furnished on the due date if it has not been furnished before the due date for the financial year 2017-18 and 2018-19, in respect of those registered persons. In order to clarify the issue and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred by section 168 (1) of the said Act, hereby clarifies the issues raised as below:-

- a. As per proviso to sub-rule (1) of rule 80 of the CGST Rules, a person paying tax under section 10 is required to furnish the annual return in **FORM GSTR-9A**. Since the said notification has made it optional to furnish the annual return for FY 2017-18 and 2018-19 for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees, it is clarified that the tax payers under composition scheme, may, at their own option file **FORM GSTR-9A** for the said financial years before the due date. After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of **FORM GSTR-9A** for the said period.
- b. As per sub-rule (1) of rule 80 of the CGST Rules, every registered person other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return as specified

under sub-section (1) of section 44 electronically in **FORM GSTR-9**. Further, the said notification has made it optional to furnish the annual return for FY 2017-18 and 2018-19 for those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees. Accordingly, it is clarified that the tax payers, may, at their own option file **FORM GSTR-9** for the said financial years before the due date. After the due date of furnishing the annual return for the year 2017-18 and 2018-19, the common portal shall not permit furnishing of **FORM GSTR-9** for the said period.

3. Section 73 of the said Act provides for voluntary payment of tax dues by the taxpayers at any point in time. Therefore, irrespective of the time and quantum of tax which has not been paid or short paid, the taxpayer has the liberty to self-ascertain such tax amount and pay it through **FORM GST DRC-03**. Accordingly, it is clarified that if any registered tax payer, during course of reconciliation of his accounts, notices any short payment of tax or ineligible availment of input tax credit, he may pay the same through **FORM GST DRC-03**.

4. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board. Hindi version would follow.

(Yogendra Garg)  
Principal Commissioner  
y.garg@nic.in

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