

		<p>भारत सरकार / Government of India वित्त मंत्रालय राजस्व विभाग Ministry of Finance, Department of Revenue कार्यालय प्रधान आयुक्त / Office of the Principal Commissioner सी.जी.एस.टी एवं केंद्रीय उत्पाद शुल्क Central Goods Service Tax and Central Excise (CGST & CX) २९, भरतपुरी प्रशासनिक क्षेत्र २९, Administrative Area, Bharatpuri उज्जैन (मप्र)-४९६०१०/Ujjain (MP)-456010</p>
---	---	---

F.No. I(Gen) 19-04/GST/Trade Notice /18-19
Ujjain, Dated. 13.03.2019

व्यापार सूचना संख्या /Trade Notice No. 53/2018-19

उज्जैन दिनांक/Ujjain, Dated 13.03.2019

Subject: Exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs- Reg.

Attention of the Trade and Industry is invited to the Notification No. 10/2019-Central Tax, dated 07.03.2019 issued under F.No. 354/25/2019-TRU by the Under Secretary to the Government of India, Ministry of Finance, Department of Revenue in respect of "exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs." (Copy enclosed).

2. The contents of the aforesaid Notification may please be brought to the notice of members of your association in particular and public in general.

Encls: As above.

6447
(Dr Sandeep Srivastava)
प्रधान आयुक्त

[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)
Notification No. 10/2019-Central Tax

New Delhi, the 7th March, 2019

G.S.R (E).- In exercise of the powers conferred by sub-section (2) of section 23 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter referred to as the "said Act"), the Central Government, on the recommendations of the Council, hereby specifies the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,-

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except, -

- (a) persons required to take compulsory registration under section 24 of the said Act;
- (b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table;
- (iii) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and
- (iv) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

2. This notification shall come into force on the 1st day of April, 2019.

[F.No.354/25/2019-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Press Release

7th March, 2019

Implementation of various decisions taken by the GST Council for the MSME sector

The GST Council in its 32nd meeting held on 10th January, 2019, inter-alia, had taken following decisions to be effective from 01.04.19:

- **Higher exemption threshold limit for supplier of goods:** There would be two threshold limits for exemption from registration and payment of GST for the suppliers of goods i.e. Rs 40 lakhs and Rs 20 lakhs. States would have an option to decide about one of the limits. The threshold for registration for service providers would continue to be Rs 20 lakhs and in case of Special category States Rs 10 lakhs.
- **Composition scheme for services and mixed suppliers:** A composition scheme shall be made available for suppliers of services (or mixed suppliers) with a tax rate of 6% (3% CGST + 3% SGST) having an annual turnover in preceding financial year upto Rs 50 lakhs.
- **Increase in turnover limit for the existing composition scheme:** The limit of annual turnover in the preceding financial year for availing composition scheme for goods shall be increased to Rs 1.5 crore. Special category States would decide about the composition limit in their respective States.

2. The following notifications have been issued to implement the above decisions:

- Notification No. 10/2019 – Central Tax, dated the 7th of March, 2019 for higher exemption threshold limit for supplier of goods;
- Notification No. 02/2019 – Central Tax (Rate), dated the 7th of March, 2019 for Composition scheme for services and mixed suppliers, which would be optional to the taxpayers;
- Notification No. 14/2019 – Central Tax, dated the 7th of March, 2019 for increase in turnover limit in case of existing composition scheme.

3. These notifications shall come into effect from the 1st of April, 2019.
