	<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>
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F.No. I(Gen) 19-04/GST/Trade Notice /18-19

Ujjain, Dated. 13.03.2019

व्यापार सूचना संख्या /Trade Notice No. 54/2018-19

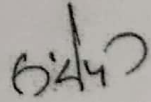
उज्जैन दिनांक/Ujjain, Dated 13.03.2019

Subject: - Composition scheme for supplier of services (or mixed suppliers) with a tax rate of 6% having annual turnover in preceding year up to Rs. 50 Lakhs. – Reg.

Attention of the Trade and Industry is invited to the Notification No. 02/2019-Central Tax(Rate), 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 "Composition scheme for supplier of services (or mixed suppliers) with a tax rate of 6% having annual turnover in preceding year up to Rs. 50 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.


(Dr Sandeep Srivastava)
प्रधान आयुक्त

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

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 2/2019-Central Tax (Rate)

New Delhi, the 7th March, 2019

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (herein after referred to as the "said Act"), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the central tax, on the intra-State supply of goods or services or both as specified in column (1) of the Table below, shall be levied at the rate specified in the corresponding entry in column (2), subject to the conditions as specified in the corresponding entry in column (3) of the said table below, namely:-

Table

Description of supply	Rate (per cent.)	Conditions
(1)	(2)	(3)
First supplies of goods or services or both upto an aggregate turnover of fifty lakh rupees made on or after the 1 st day of April in any financial year, by a registered person.	3	<p>1. Supplies are made by a registered person, -</p> <p>(i) whose aggregate turnover in the preceding financial year was fifty lakh rupees or below;</p> <p>(ii) who is not eligible to pay tax under sub-section (1) of section 10 of the said Act;</p> <p>(iii) who is not engaged in making any supply which is not leviable to tax under the said Act;</p> <p>(iv) who is not engaged in making any inter-State outward supply;</p> <p>(v) who is neither a casual taxable person nor a non-resident taxable person;</p> <p>(vi) who is not engaged in making any supply through an electronic commerce operator who is required to collect tax at source under section 52; and</p> <p>(vii) who is not engaged in making supplies of the goods, the description of which is specified in column (3) of the Annexure 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 annexure.</p> <p>2. Where more than one registered persons are having</p>

		shall not include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the Act.
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ANNEXURE

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. In computing aggregate turnover in order to determine eligibility of a registered person to pay central tax at the rate of three percent under this notification, value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

3. *Explanation.* -For the purpose of this notification, -

(i) "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapters specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(ii) the rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

4. 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