

		<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)-४५६०१०/Ujjain (MP)-456010</p>
---	---	---

F.No. 1(Gen) 19-04/GST/Trade Notice /18-19

Ujjain, Dated. 13.03.2019

व्यापार सूचना संख्या /Trade Notice No. 55/2018-19

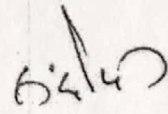
उज्जैन दिनांक/Ujjain, Dated 13.03.2019

Subject: Extend the limit of threshold of aggregate turnover for availing Composition Scheme U/S 10 of the CGST Act, 2017 to Rs. 1.5 crores. – Reg.

Attention of the Trade and Industry is invited to the Notification No. 14/2019-Central Tax, dated 07.03.2019 issued under F.No. 20/06/16/2018-GST(Pt-II) by the Under Secretary to the Government of India, Ministry of Finance, Department of Revenue in respect of "Extend the limit of threshold of aggregate turnover for availing Composition Scheme u/s 10 of the CGST Act, 2017 to Rs. 1.5 crores." (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 Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 14/2019 – Central Tax

New Delhi, the 7th March, 2019

G.S.R. (E).- In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), and in supersession of the notification no 8/2017- Central Tax, dated the 27th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 647 (E), dated the 27th June, 2017, except as things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Central Goods and Services Tax Rules, 2017:

Provided that the said aggregate turnover in the preceding financial year shall be seventy-five lakh rupees in the case of an eligible registered person, registered under section 25 of the said Act, in any of the following States, namely: –

- (i) Arunachal Pradesh,
- (ii) Manipur,
- (iii) Meghalaya,
- (iv) Mizoram,
- (v) Nagaland,
- (vi) Sikkim,
- (vii) Tripura,
- (viii) Uttarakhand:

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer 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, namely:-

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.

Explanation. –

(i) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters as 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.

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

[F. No. 20/06/16/2018-GST (Pt. II)]

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