

पत्रांक: जी.एस.टी. / 2019-20 /

68 / 1920007 / वाणिज्य कर

कार्यालय- कमिश्नर, वाणिज्य कर,
उत्तर प्रदेश।

(जी.एस.टी. अनुभाग)

लखनऊ: दिनांक: 24 अप्रैल, 2019

समस्त जोनल एडीशनल कमिश्नर, ग्रेड-1
एडीशनल कमिश्नर ग्रेड-2 (वि०अनु०शा०)
समस्त ज्वाइन्ट कमिश्नर (कार्य०) / (वि०अनु०शा०)
वाणिज्य कर, उत्तर प्रदेश।

विषय:- सी.बी.ई.सी. द्वारा जारी अधिसूचना सं०-02/2019 CT(R) दिनांक 07.03.2019 के अन्तर्गत कर अदा करने हेतु स्पष्टीकरण के सम्बन्ध में-

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग सेन्ट्रल बोर्ड ऑफ इन्डायरेक्ट टैक्सेस एण्ड कस्टम द्वारा दिनांक 07.03.2019 को जारी अधिसूचना सं०-02/2019 CT(R) के अन्तर्गत कर अदा करने हेतु स्पष्टीकरण के सम्बन्ध में परिपत्र सं०-97/16/2019-जी.एस.टी. दिनांक 05.04.2019 को जारी किया गया है।

उक्त परिपत्र की छायाप्रति इस पत्र के साथ संलग्न कर इस अनुरोध के साथ प्रेषित है कि अपने अधीनस्थ अधिकारियों को तदनु रूप कार्यवाही हेतु निर्देशित करने का कष्ट करें।

संलग्नक:- उपरोक्तानुसार

भवदीय,



(विवेक कुमार)

एडीशनल कमिश्नर (जी०एस०टी०)

वाणिज्य कर, मुख्यालय, लखनऊ।

F. No. CBEC-20/16/04/2018 – GST (Pt. I)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 5th April 2019

To,

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

The Principal Director Generals / Director Generals (All)

Madam/Sir,

Subject: Clarification regarding exercise of option to pay tax under notification No. 2/2019-CT(R) dt 07.03.2019 – Reg.

Attention is invited to notification No. 02/2019-Central Tax (Rate) dated 07.03.2019 (hereinafter referred to as “the said notification”) which prescribes rate of central tax of 3% on first supplies of goods or services or both upto an aggregate turnover of fifty lakh rupees made on or after the 1st day of April in any financial year, by a registered person whose aggregate annual turnover in the preceding financial year was fifty lakh rupees or below. The said notification, as amended by notification No. 09/2019-Central Tax (Rate) dated 29.03.2019, provides that Central Goods and Services Tax Rules, 2017 (hereinafter referred to as “the said rules”), as applicable to a person paying tax under section 10 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as “the said Act”) shall, mutatis mutandis, apply to a person paying tax under the said notification.

2. 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:--

Circular No. 97/16/2019-GST

- (i) a registered person who wants to opt for payment of central tax @ 3% by availing the benefit of the said notification, may do so by filing intimation in the manner specified in sub-rule 3 of rule 3 of the said rules in **FORM GST CMP-02** by selecting the category of registered person as "Any other supplier eligible for composition levy" as listed at Sl. No. 5(iii) of the said form, latest by 30th April, 2019. Such person shall also furnish a statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (3) of rule 3 of the said rules.
- (ii) any person who applies for registration and who wants to opt for payment of central tax @ 3% by availing the benefit of the said notification, if eligible, may do so by indicating the option at serial no. 5 and 6.1(iii) of **FORM GST REG-01** at the time of filing of application for registration.
- (iii) the option of payment of tax by availing the benefit of the said notification in respect of any place of business in any State or Union territory shall be deemed to be applicable in respect of all other places of business registered on the same Permanent Account Number.
- (iv) the option to pay tax by availing the benefit of the said notification would be effective from the beginning of the financial year or from the date of registration in cases where new registration has been obtained during the financial year.
3. It may be noted that the provisions contained in Chapter II of the said Rules shall mutatis mutandis apply to persons paying tax by availing the benefit of the said notification, except to the extent specified in para 2 above.
4. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Principal Commissioner (GST)
