

पत्र सं०-जी०एस०टी०/2019-20/ 1920067 /

739 /वाणिज्य कर
कार्यालय-कमिश्नर, वाणिज्य कर,
उत्तर प्रदेश
(जी०एस०टी० अनुभाग)
लखनऊ:दिनांक 25 नवम्बर, 2019

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

**विषय:- अधिसूचना संख्या -क०नि०-1557/ग्यारह -9(47) /17-30प्र० अधि०-1-2017-आदेश-(65) -
2019 लखनऊ दिनांक 15 नवम्बर, 2019 के अंतर्गत वैकल्पिक वार्षिक रिटर्न दाखिल करने के
संबन्ध में स्पष्टीकरण के संदर्भ में ।**

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, सेन्ट्रल बोर्ड इन्डायरेक्ट टैक्सेस एण्ड कस्टम
द्वारा केन्द्रीय अधिसूचना संख्या 47/2019 सेन्ट्रल टैक्स दिनांक 09-10-2019 वैकल्पिक वार्षिक
रिटर्न दाखिल करने के संबन्ध में जारी की गयी थी। अधिसूचना संख्या 47/2019 के समानान्तर
राज्य सरकार द्वारा अधिसूचना संख्या -क०नि०-1557/ग्यारह -9(47) /17-30प्र० अधि०-1-2017-
आदेश-(65) -2019 लखनऊ दिनांक 15 नवम्बर, 2019 जारी की गयी है ।

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, सेन्ट्रल बोर्ड इन्डायरेक्ट टैक्सेस एण्ड कस्टम
द्वारा केन्द्रीय अधिसूचना संख्या 47/2019 सेन्ट्रल टैक्स दिनांक 09-10-2019 वैकल्पिक वार्षिक
रिटर्न दाखिल करने के संबन्ध में स्पष्टीकरण परिपत्र सं० 124/42/2019 जी०एस०टी० दिनांक 18-
11-2019 द्वारा 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 अवगत कराते हुए अनुपालन कराना सुनिश्चित करें।

यह पत्र कमिश्नर, वाणिज्य कर, उत्तर प्रदेश के अनुमोदनोपरान्त जारी किया जा रहा है।

संलग्नक:-उपरोक्तानुसार।

भवदीय,

(अजीत कुमार शुक्ला)
एडीशनल कमिश्नर (विधि)
वाणिज्य कर, मुख्यालय ।

Circular No. 124/43/2019- GST

**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

New Delhi, Dated the 18th 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 9th October, 2019 - regarding

Attention is invited to notification No.47/2019-Central Tax dated 9th 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
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