



Attention! GST Taxpayers

Whose Aggregate Annual Turnover#
is upto a specified limit* can opt for
GST Composition Scheme
for the FY 2024-2025
by 31st March, 2024

Eligible taxpayers who wish to avail the
Composition Scheme can follow these
steps on the GST portal (www.gst.gov.in):



Log in to the
Taxpayers' Interface



Go to Services >
Registration > Application
to Opt for Composition Levy



Fill the FORM GST
CMP-02 and submit

Those eligible taxpayers, who are already availing Composition
Scheme, need not file FORM CMP-02 if they are eligible.



Easy &
Convenient
Compliance

Attractive
Tax Rates



Minimum
Compliance
Requirements

Available
for supplier
of Goods as
well as Services



Less
Bookkeeping

Auto Renewal
and Easy
to Opt-out



*

Type of Suppliers

Aggregate Annual
Turnover during FY 2023-24

Supplier of Goods	Taxpayers registered in 08 Specified States	upto ₹ 75 Lakh
	Taxpayers registered in other States	upto ₹ 150 Lakh
Supplier of Services		upto ₹ 50 Lakh

For details please scan



cbc 15502/13/0029/2324

For more details, please refer to Section 10 of CGST Act, Rule 3-7 of CGST
Rules and Notification No. 14/2019- Central Tax dated 07.03.2019

GST Composition Scheme: Big Benefits for Small Taxpayers

Central Board of Indirect Taxes and Customs