

वित्त मंत्रालय **MINISTRY OF FINANCE**



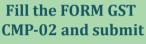
Attention! GST Taxpayers

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):



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





Log in to the **Taxpayers' Interface**

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

Easy & Convenie Complian	ent Attractive	Winimum Compliance Requirements	Available for supplier of Goods as well as Services	Less Bookkeepi	ng Auto Renewal and Easy to Opt-out
(\uparrow)	Type of Suppliers		#Aggregate An Turnover during F		For details please scan
					in XQIII

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

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

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