

CENTRAL TAX

Notification No.05/2019 - Central Tax

Date - 29.01.2019

Seeks to amend notification No. 8/2017-Central Tax dated 27.06.2017 so as to align the rates for Composition Scheme with CGST Rules, 2017

Central Government has made the following further amendments in the Notification No.8/2017 - Central Tax, dated the 27th June, 2017.

In the said notification, for the portion beginning with the words “an amount calculated at the rate of” and ending with the words “half per cent. of the turnover of taxable supplies of goods in State in case of other suppliers”, the words and figures, “an amount of tax calculated at the rate specified in rule 7 of the Central Goods and Services Tax Rules, 2017” shall be substituted.

This notification shall come into force with effect from the 1st day of February, 2019.