

Advisory for Opting-in Composition Scheme for 2020-21

The application for opting-in composition scheme for the financial year, 2020-21 is available on GST Portal.

The taxpayers who are already in composition scheme in previous financial year are not required to opt in for composition again for FY 2020-2021.

Time limit for opting in Composite Scheme – 31st March 2020

FORM to be filled for opting in Composite Scheme - GST CMP-02

Process to opt-in Composition Scheme-

- The taxpayers have to navigate as follows:
 - Log-in

Goods and Services Tax

Home Services GST Law Downloads Search Taxpayer Help e-Way Bill System

New Return (Trial)

Home > Login

Login

• indicates mandatory fields

Username •
Enter Username

Password •
Enter Password

LOGIN

Forgot Username Forgot Password

First time login: If you are logging in for the first time, click [here](#) to log in.

- Services > Registration > Application to opt for Composition Levy

Dashboard Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Registration Ledgers Returns Payments User Services Refunds

New Registration Application for Filing Clarifications

Amendment of Registration Core Fields Amendment of Registration Non - Core Fields

Application to Opt for composition Levy Application for Withdrawal from Composition Levy

Track Application Status Application for Cancellation of Registration

- o filing form GST CMP-02>file application under DSC/EVC.

Application to Opt for Composition Levy

* Indicates mandatory fields

GSTIN	Legal Name of Business	Trade name, if any
27AAB1234567890	ABC COMPANY	ABC COMPANY
Address of Principal Place of Business		Financial Year for which composition Levy is opted
123-45/107, KHARAB ROAD, ROOM NO. 10-67, Sector 10, P.S -		2020-2021
Sector 10, Kolkata, West Bengal, PIN-700141		

Jurisdiction

Centre	State
(KOLKATA-SOUTH), (MAHESHTALA DIVISION), (RANGE-1)	(BUDGE BUDGE), (Charge)

Category of Registered Person*

Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available

Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II

Any other supplier eligible for composition levy

Composition Declaration*

I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for paying tax under section 10.

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory*	Place*
Select	Enter Place
Designation / Status	Date
	06/03/2020

- Once CMP-02 application is filed, the composition scheme shall be available to the taxpayer w.e.f. 1st April 2020.
- The taxpayers who were a regular taxpayers in previous financial year but are opting-in composition scheme for 2020-21 should file ITC-03 for reversal of ITC credit on stocks of Inputs, semi-finished goods and finished goods available with him within a period as prescribed under Rule, 3(3A) of CGST Rules, 2017.

For ITC 03 Forms , click on Services →Returns→ITC Forms→GST ITC 03

Return /Payment-

Composite taxpayers have to file

- FORM GST CMP-08 quarterly and pay GST and
- GSTR-4 annually.

Eligible taxpayers for opting-in for Composition Scheme-

- The normal taxpayers having aggregate turnover below Rs. 1.5 Crore in the previous financial year, who doesn't want to avail ITC facility,
- The normal taxpayers having aggregate turnover below Rs. 75 lakh in the previous financial year situated in following states:
 - Arunachal Pradesh,
 - Manipur,
 - Meghalaya,
 - Mizoram,

- v. Nagaland,
- vi. Sikkim,
- vii. Tripura and
- viii. Uttarakhand:

- The normal taxpayers supplying services and/or mixed supplies having aggregate turnover of last financial year below Rs. 50 lakhs.

Taxpayers, who are not eligible for opting in composition scheme-

- i. Suppliers of the goods/services who are not liable to be taxed under GST (Petroleum Products),
- ii. Inter-State outward suppliers of goods/services (Goods sold from Maharashtra to Punjab),
- iii. The taxpayers supplying through e-commerce operators, who are required to collect TCS under section 52,
- iv. The manufacturers of notified goods like (i) Ice cream and other edible ice, whether or not containing cocoa, (ii) All goods, i.e. Tobacco and manufactured tobacco substitutes and (iii) Pan Masala, (iv) Aerated water
- v. A Casual taxpayer,
- vi. A Non-Resident Foreign Taxpayer,
- vii. A person registered as Input Service Distributor (ISD),
- viii. A person registered as TDS Deductor /Tax Collector,