

Notifications
Central Tax
Notification No. 32/2023-Central Tax
Dated 31st July 2023

The Central Government Seeks to exempt the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

G.S.R.....(E) In exercise of the powers conferred by the first proviso to section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, here by exempts the registered person whose aggregate turnover in the financial year 2022-23 is up to two crore rupees, from filing annual return for the said financial year.

For more details, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009810/ENG/Notifications>