

## ***Central Tax***

Notification No. – 14/2019

Date – 7.03.2019

Seeks to supersede notification No. 08/2017 - Central Tax dated 27.06.2017 in order to extend the limit of threshold of aggregate turnover for availing Composition Scheme u/s 10 of the CGST Act, 2017 to Rs. 1.5 crores.

The Central Government has specified that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed 1.50 crore, may opt to pay, an amount of tax as prescribed under rule 7 of the Central Goods and Services Tax Rules, 2017:

Provided that the said aggregate turnover in the preceding financial year shall be 75 lakh rupees in the case of an eligible registered person, registered under section 25 of the said Act, in any of the following States-

(i) Arunachal Pradesh,

(ii) Manipur,

(iii) Meghalaya,

(iv) Mizoram,

(v) Nagaland,

(vi) Sikkim,

(vii) Tripura,

(viii) Uttarakhand

Provided further that the following registered person shall not be eligible to opt for composition levy if such person is a manufacturer of the goods-

<b>Tariff item, subheading, heading or Chapter</b>	<b>Description</b>
2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2106 90 20	Pan Masala
24	All goods, i.e. Tobacco and manufactured tobacco substitutes.