

## *Central Tax*

*Notification No. - 21/2019*

*Date -23-04-2019*

Seeks to notify procedure for quarterly tax payment and annual filing of return for taxpayers availing the benefit of Notification No. 02/2019- Central Tax (Rate), dated the 7th March, 2019

CBIC has notified the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of Notification No. 02/2019- Central Tax (Rate), dated the 7th March, 2019, as the class of registered persons who shall follow the special procedure for furnishing of return and payment of tax.

- The said persons shall furnish a statement containing the details of payment of self-assessed tax in FORM GST CMP-08 of the Central Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter for every quarter
- The said persons shall furnish a return in FORM GSTR-4 of the Central Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year for every financial year.
- The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished FORM GST CMP-08 and FORM GSTR-4.