



सत्यमेव जयते

भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग
MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
आयुक्त का कार्यालय OFFICE OF THE COMMISSIONER



केंद्रीय वस्तु एवं सेवा कर तथा केंद्रीय उत्पाद शुल्क, अहमदाबाद उत्तर
CENTRAL GOODS & SERVICES TAX & CENTRAL EXCISE, AHMEDABAD NORTH
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व्यापार सूचना स. 01/2019

Trade Notice No. 01/2019

Subject: Advisory for Bill of Supply issued by composition taxable person-reg.

The following advisory is being issued for Bill of Supply issued by composition taxable person:

Rule 5 of CGST Rules, 2017 provides conditions and restrictions for a taxable person to exercise the option to pay tax under Section 10 of CGST Act, 2017 i.e. composition levy. Sub-rule 5(f) and 5(g) of said rule provides that:

(f) he shall mention the words "Composition taxable person, not eligible to collect tax on supplies" at the top of the bill of supply issued by him; and

(g) he shall mention the words "composition taxable person" on every notice or signboard displayed at a prominent place at his principal place of business and at every additional place or places of business.

2. Therefore, it is advised that the composition taxable person should print "**COMPOSITION TAXABLE PERSON, NOT ELIGIBLE TO COLLECT TAX ON SUPPLIES**" (in bold and capital letters) on each and every bill of supply they issue and they should also mention "**COMPOSITION TAXABLE PERSON**" (In bold and capital letters) on every notice or signboard displayed at a prominent place at their principal place of business and at every additional place or places of business.

3. If composition taxable person fails to comply with the conditions as mentioned in rule 5 of CGST Rules, the proper officer may initiate appropriate action against such persons under GST Law, It may be noted that contravention of any provision of CGST Act, 2017 or rules made thereunder attract penalty, fine or prosecution as the case may be.

4. Hindi & Gujarati versions follow.

(जे. ए. खान)

[J.A.KHAN]

प्रधान आयुक्त

Principal Commissioner

F.No. IV/16-03/MP/18-19

Date: 02.07.2019

Copy to:-

1. The Principal Chief Commissioner, Central GST & Central Excise, Ahmedabad Zone,
2. The Deputy/Assistant Commissioner, Central GST & Central Excise, Division-I, II, III, IV, V, VI, VII & preventive section Ahmedabad-North.
3. The System In Charge, Central GST & Central Excise, Ahmedabad-North to update information on the web site.
4. All Trade Associations/Members as per the Mailing List.
5. Notice Board/ Guard File