

## CHAPTER II

**<sup>1</sup>[COMPOSITION LEVY]**

1 Substituted for the word "Composition Rules", w.e.f. 01.02.2019 vide [Notification No. 03/2019-Central Tax dated 29.01.2019](#).

**2.1 COMPOSITION LEVY [Rule 3]**

<b>Rule 3(1)</b>	22.06.2017 to till date	Any person who has been granted registration on a provisional basis under clause (b) of sub-rule (1) of rule 24 and who opts to pay tax under section 10, shall electronically file an intimation in <b>FORM GST CMP-01</b> , duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the appointed day, but not later than thirty days after the said day, or such further period as may be extended by the Commissioner in this behalf:
<b>Proviso</b>	22.06.2017 to till date	<b>Provided</b> that where the intimation in <b>FORM GST CMP-01</b> is filed after the appointed day, the registered person shall not collect any tax from the appointed day but shall issue bill of supply for supplies made after the said day.
<b>Rule 3(2)</b>	22.06.2017 to till date	Any person who applies for registration under sub-rule (1) of rule 8 may give an option to pay tax under section 10 in Part B of <b>FORM GST REG-01</b> , which shall be considered as an intimation to pay tax under the said section.
<b>Rule 3(3)</b>	22.06.2017 to till date	Any registered person who opts to pay tax under section 10 shall electronically file an intimation in <b>FORM GST CMP-02</b> , duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, prior to the commencement of the financial year for which the option to pay tax under the aforesaid section is exercised and shall furnish the statement in <b>FORM GST ITC-03</b> in accordance with the provisions of subrule (4) of rule 44 within a period of sixty days from the commencement of the relevant financial year.
<b>Proviso</b>	31.03.2020 to till date	<sup>1</sup> <b>[Provided that</b> any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in <b>FORM GST CMP-02</b> , duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30th day of June, 2020 and shall furnish the statement in <b>FORM GST ITC-03</b> in accordance with the provisions of sub-rule (4) of rule 44 upto the 31st day of July, 2020.]

		<p>1. Inserted with effect from the 31st March, 2020, vide <a href="#">Notification No. 30/2020 – Central Tax dated 3rd April, 2020</a>.</p>
<b>Rule 3(3A)</b>	15.09.2017 to 12.10.2017	<p>Notwithstanding anything contained in subrules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in <b>FORM GST CMP-02</b>, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date and shall furnish the statement in <b>FORM GST ITC-03</b> in accordance with the provisions of sub - rule (4) of rule 44 within a period of ninety days from the said date:</p> <p><b>Provided</b> that the said persons shall not be allowed to furnish the declaration in FORM GST TRAN-1 after the statement in FORM GST ITC-03 has been furnished.</p> <p>1. Inserted w.e.f. 15.09.2017 vide <a href="#">Notification No. 34/2017 – Central Tax dated 15th September, 2017</a>.</p>
	13.10.2017 to 22.01.2018	<p><sup>1</sup>[Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in <b>FORM GST CMP-02</b>, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in <b>FORM GST ITC-03</b> in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:</p> <p><b>Provided</b> that the said persons shall not be allowed to furnish the declaration in <b>FORM GST TRAN-1</b> after the statement in <b>FORM GST ITC-03</b> has been furnished.]</p> <p>1. Substituted w.e.f. 13.10.2017 for sub-rule (3A) vide <a href="#">Notification No. 45/2017- Central Tax dated 13.10.2017</a>.</p>
	23.01.2018 to till date	<p>Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in <b>FORM GST CMP-02</b>, on the common</p>

		<p>portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in <b>FORM GST ITC-03</b> in accordance with the provisions of sub-rule (4) of rule 44 within a period of <sup>1</sup>[one hundred and eighty days] from the day on which such person commences to pay tax under section 10:</p> <p><b>Provided</b> that the said persons shall not be allowed to furnish the declaration in <b>FORM GST TRAN-1</b> after the statement in <b>FORM GST ITC-03</b> has been furnished.]</p>
		<p>1 Substituted for the words “ninety days” w.e.f. 23.01.2018 vide <a href="#">Notification No. 03/2018- Central Tax dated 23.01.2018.</a></p>
<b>Rule 3(4)</b>	22.06.2017 to 16.08.2017	Any person who files an intimation under sub-rule (1) to pay tax under section 10 shall furnish the details of stock, including the inward supply of goods received from unregistered persons, held by him on the day preceding the date from which he opts to pay tax under the said section, electronically, in <b>FORM GST CMP-03</b> , on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within a period of sixty days from the date on which the option for composition levy is exercised or within such further period as may be extended by the Commissioner in this behalf.
	17.08.2017 to till date	Any person who files an intimation under sub-rule (1) to pay tax under section 10 shall furnish the details of stock, including the inward supply of goods received from unregistered persons, held by him on the day preceding the date from which he opts to pay tax under the said section, electronically, in <b>FORM GST CMP-03</b> , on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within a period of <sup>1</sup> [ninety days] from the date on which the option for composition levy is exercised or within such further period as may be extended by the Commissioner in this behalf.
		<p>1 Substituted for the words “sixty days” w.e.f. 17.08.2017 vide <a href="#">Notification No. 22/2017-Central Tax (Dated 17th August 2017).</a></p>
<b>Rule 3(5)</b>	22.06.2017 to 14.09.2017	Any intimation under sub-rule (1) or sub-rule (3) in respect of any place of business in any State or Union territory shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

	15.09.2017 to till date	<p>Any intimation under sub-rule (1) or sub-rule (3) <sup>1</sup>[or sub-rule (3A)] in respect of any place of business in any State or Union territory shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.</p> <div style="border: 1px solid black; padding: 5px; margin-left: 20px;"> <p>1 Inserted w.e.f. 15.09.2017 vide <a href="#">Notification No. 34/2017 – Central Tax dated 15.09.2017.</a></p> </div>
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**2.1.1.1 Circulars - Clarification regarding exercise of option to pay tax under notification No. 2/2019- CT(R) dt 07.03.2019 - [Circular No. 97/16/2019-GST dated 5th April 2019](#)**

**2.1.1.2 Circulars - Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19) - [Circular No. 136/06/2020-GST dated 3rd April, 2020](#)**

**2.1.2.1 Orders - Extension of time limit for filing intimation for composition levy under subrule (1) of rule 3 of the CGST Rules, 2017**

[Order No. 01/2017-GST dated 21st July, 2017](#) - The Board has extended the period for filing an intimation in FORM GST CMP-01 under sub-rule (1) of rule 3 of the Central Goods and Services Tax Rules, 2017 upto 16th August, 2017.

**2.1.2.2 Orders - Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03**

[Order No. 04/2017-GST dated 29th September, 2017](#) - In exercise of the powers conferred by sub-rule (4) of rule 3 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017 (referred to as “the Act” hereafter), on the recommendations of the Council, the period for intimation of details of stock held on the date preceding the date from which the option to pay tax under section 10 of the Act is exercised in FORM GST CMP-03 is extended till 31st October, 2017.

**Further, [Order No. 05/2017-GST dated 28th October, 2017](#)** - In exercise of the powers conferred by sub-rule (4) of rule 3 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017 (hereafter referred to as “the Act”), on the recommendations of the Council, and in supersession of [Order No. 04/2017-GST dated 29th September, 2017](#), the period for intimation of details of stock held on the date preceding the date from which the option to pay tax under section 10 of the Act is exercised in FORM GST CMP-03 is extended till 30th November, 2017.

Further, [Order No. 11/2017-GST dated 21st December, 2017](#) - In exercise of the powers conferred by sub-rule (4) of rule 3 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017 (hereafter referred to as "the Act"), on the recommendations of the Council, and in supersession of Order No. 05/2017-GST dated 28th October, 2017, the period for intimation of details of stock held on the date preceding the date from which the option to pay tax under section 10 of the Act is exercised in FORM GST CMP-03 is extended till 31st January, 2018.

### 2.1.3 Relevant Section of CGST Act 2017- Rule 3

Section	Particulars
Section 10	Composition levy

### 2.1.4. Relevant Forms – Rule 3

Forms	Particulars
FORM GST CMP-01	Intimation to pay tax under section 10 (composition levy)
FORM GST CMP-02	Intimation to pay tax under section 10 (composition levy)
FORM GST CMP-03	Intimation of details of stock on date of opting for composition levy

## 2.2 Effective date for composition levy [Rule 4]

<b>Rule 4(1)</b>	22.06.2017 to till date	The option to pay tax under section 10 shall be effective from the beginning of the financial year, where the intimation is filed under sub-rule (3) of rule 3 and the appointed day where the intimation is filed under sub-rule (1) of the said rule.
<b>Rule 4(2)</b>	22.06.2017 to till date	The intimation under sub-rule (2) of rule 3, shall be considered only after the grant of registration to the applicant and his option to pay tax under section 10 shall be effective from the date fixed under sub-rule (2) or (3) of rule 10.

### 2.2.1 Relevant Section of CGST Act 2017- Rule 4

Section	Particulars
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Section 10	Composition levy
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### 2.3 Conditions and restrictions for composition levy [Rule 5]

<b>Rule 5(1)</b>	22.06.2017 to till date	The person exercising the option to pay tax under section 10 shall comply with the following conditions, namely:-	
		(a)	he is neither a casual taxable person nor a non-resident taxable person;
		(b)	the goods held in stock by him on the appointed day have not been purchased in the course of inter-State trade or commerce or imported from a place outside India or received from his branch situated outside the State or from his agent or principal outside the State, where the option is exercised under sub-rule (1) of rule 3;
		(c)	the goods held in stock by him have not been purchased from an unregistered supplier and where purchased, he pays the tax under sub-section (4) of section 9;
		(d)	he shall pay tax under sub-section (3) or sub-section (4) of section 9 on inward supply of goods or services or both;
		(e)	he was not engaged in the manufacture of goods as notified under clause (e) of sub-section (2) of section 10, during the preceding financial year;
		(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.
<b>Rule 5(2)</b>	22.06.2017 to till date	The registered person paying tax under section 10 may not file a fresh intimation every year and he may continue to pay tax under the said section subject to the provisions of the Act and these rules.	

#### 2.3.1 Relevant Section of CGST Act 2017- Rule 5

Section	Particulars
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Section 10	Composition levy
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#### 2.4 Validity of composition levy [Rule 6]

<b>Rule 6(1)</b>	22.06.2017 to till date	The option exercised by a registered person to pay tax under section 10 shall remain valid so long as he satisfies all the conditions mentioned in the said section and under these rules.
<b>Rule 6(2)</b>	22.06.2017 to till date	The person referred to in sub-rule (1) shall be liable to pay tax under sub-section (1) of section 9 from the day he ceases to satisfy any of the conditions mentioned in section 10 or the provisions of this Chapter and shall issue tax invoice for every taxable supply made thereafter and he shall also file an intimation for withdrawal from the scheme in <b>FORM GST CMP-04</b> within seven days of the occurrence of such event.
<b>Rule 6(3)</b>	22.06.2017 to till date	The registered person who intends to withdraw from the composition scheme shall, before the date of such withdrawal, file an application in <b>FORM GST CMP-04</b> , duly signed or verified through electronic verification code, electronically on the common portal.
<b>Rule 6(4)</b>	22.06.2017 to till date	Where the proper officer has reasons to believe that the registered person was not eligible to pay tax under section 10 or has contravened the provisions of the Act or provisions of this Chapter, he may issue a notice to such person in <b>FORM GST CMP-05</b> to show cause within fifteen days of the receipt of such notice as to why the option to pay tax under section 10 shall not be denied.
<b>Rule 6(5)</b>	22.06.2017 to till date	Upon receipt of the reply to the show cause notice issued under sub-rule (4) from the registered person in <b>FORM GST CMP-06</b> , the proper officer shall issue an order in <b>FORM GST CMP-07</b> within a period of thirty days of the receipt of such reply, either accepting the reply, or denying the option to pay tax under section 10 from the date of the option or from the date of the event concerning such contravention, as the case may be.
<b>Rule 6(6)</b>	22.06.2017 to till date	Every person who has furnished an intimation under sub-rule (2) or filed an application for withdrawal under sub-rule (3) or a person in respect of whom an order of withdrawal of option has been passed in <b>FORM GST CMP-07</b> under sub-rule (5), may electronically furnish at the common portal, either directly or through a Facilitation Centre notified by the Commissioner, a statement in <b>FORM GST ITC-01</b> containing details of the stock of inputs and inputs contained in semi-finished or finished goods held in stock by him on the date on which the option is withdrawn or denied, within a period of thirty days from the date from which the option is withdrawn

		or from the date of the order passed in <b>FORM GST CMP-07</b> , as the case may be.
<b>Rule 6(7)</b>	22.06.2017 to till date	Any intimation or application for withdrawal under sub-rule (2) or (3) or denial of the option to pay tax under section 10 in accordance with sub-rule (5) in respect of any place of business in any State or Union territory, shall be deemed to be an intimation in respect of all other places of business registered on the same Permanent Account Number.

**2.4.1 Relevant Section of CGST Act 2017- Rule 6**

<b>Section</b>	<b>Particulars</b>
Section 10	Composition levy

**2.4.2.1 Circulars - Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder - [Circular No.1/1/2017 dated 26th June, 2017](#)**

**2.4.2.2 Circulars - Denial of composition option by tax authorities and effective date thereof - [Circular No. 77/51/2018-GST dated 31st December, 2018](#)**

**2.4.3 Relevant Forms – Rule 6**

<b>Forms</b>	<b>Particulars</b>
FORM GST CMP-04	Intimation/Application for Withdrawal from Composition Levy
FORM GST CMP-05	Notice for denial of option to pay tax under section 10
FORM GST CMP-06	Reply to the notice to show cause
FORM GST CMP-07	Order for acceptance / rejection of reply to show cause notice

**2.5 Rate of tax of the composition levy [Rule 7]**



<b>Rule 7</b>	22.06.2017 to 31.12.2017	<p>The category of registered persons, eligible for composition levy under section 10 and the provisions of this Chapter, specified in column (2) of the Table below shall pay tax under section 10 at the rate specified in column (3) of the said Table:-</p> <p style="text-align: center;">Table</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Category of registered persons</th> <th>Rate of tax</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Manufacturers, other than manufacturers of such goods as may be notified by the Government</td> <td>one percent.</td> </tr> <tr> <td>2</td> <td>Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II</td> <td>two and a half per cent.</td> </tr> <tr> <td>3</td> <td>Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter</td> <td>half percent.</td> </tr> </tbody> </table>	Sl. No.	Category of registered persons	Rate of tax	1	Manufacturers, other than manufacturers of such goods as may be notified by the Government	one percent.	2	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent.	3	Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter	half percent.
	Sl. No.	Category of registered persons	Rate of tax											
1	Manufacturers, other than manufacturers of such goods as may be notified by the Government	one percent.												
2	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent.												
3	Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter	half percent.												
	01.01.2018 to 31.01.2019	<p>The category of registered persons, eligible for composition levy under section 10 and the provisions of this Chapter, specified in column (2) of the Table below shall pay tax under section 10 at the rate specified in column (3) of the said Table:-</p> <p style="text-align: center;"><sup>1</sup>[Table</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Category of registered persons</th> <th>Rate of tax</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Manufacturers, other than manufacturers of such goods as may be notified by the Government</td> <td><sup>1</sup>[ half per cent of the turnover in the State ]</td> </tr> <tr> <td>2</td> <td>Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II</td> <td><sup>2</sup>[ two and a half per cent of the turnover in the State ]</td> </tr> <tr> <td>3</td> <td>Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter</td> <td><sup>3</sup>[ half per cent of the turnover of taxable supplies of goods in the State ]</td> </tr> </tbody> </table> <p style="text-align: center;"><b>Notes</b></p> <p>1 Substituted for the word "one per cent." w.e.f. 01.01.2018 vide <a href="#">Notification No. 03/2018- Central Tax dated 23.01.2018.</a></p>	Sl. No.	Category of registered persons	Rate of tax	1	Manufacturers, other than manufacturers of such goods as may be notified by the Government	<sup>1</sup> [ half per cent of the turnover in the State ]	2	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<sup>2</sup> [ two and a half per cent of the turnover in the State ]	3	Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter	<sup>3</sup> [ half per cent of the turnover of taxable supplies of goods in the State ]
Sl. No.	Category of registered persons	Rate of tax												
1	Manufacturers, other than manufacturers of such goods as may be notified by the Government	<sup>1</sup> [ half per cent of the turnover in the State ]												
2	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<sup>2</sup> [ two and a half per cent of the turnover in the State ]												
3	Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter	<sup>3</sup> [ half per cent of the turnover of taxable supplies of goods in the State ]												

		<p>2 Substituted for the word “two and a half per cent.” w.e.f. 01.01.2018 vide <a href="#">Notification No. 03/2018- Central Tax dated 23.01.2018.</a></p> <p>3 Substituted for the word “half per cent.” w.e.f. 01.01.2018 vide <a href="#">Notification No. 03/2018- Central Tax dated 23.01.2018.</a></p>												
01.02.2019 to 31.03.2020	<p>The category of registered persons, eligible for composition levy under section 10 and the provisions of this Chapter, specified in column (2) of the Table below shall pay tax under section 10 at the rate specified in column (3) of the said Table:-</p> <p style="text-align: center;">Table</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Category of registered persons</th> <th>Rate of tax</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Manufacturers, other than manufacturers of such goods as may be notified by the Government</td> <td>half per cent of the turnover in the State</td> </tr> <tr> <td>2</td> <td>Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II</td> <td>two and a half per cent of the turnover in the State</td> </tr> <tr> <td>3</td> <td>Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter</td> <td>half per cent of the turnover of taxable supplies of <sup>1</sup>[goods and service] in the State</td> </tr> </tbody> </table> <p style="text-align: right;">1. Substituted for the words “goods” w.e.f. 01.02.2019 vide <a href="#">Notification No. 03/2019- Central Tax dated 29.01.2019.</a></p>	Sl. No.	Category of registered persons	Rate of tax	1	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent of the turnover in the State	2	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent of the turnover in the State	3	Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter	half per cent of the turnover of taxable supplies of <sup>1</sup> [goods and service] in the State	
Sl. No.	Category of registered persons	Rate of tax												
1	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent of the turnover in the State												
2	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent of the turnover in the State												
3	Any other supplier eligible for composition levy under section 10 and the provisions of this Chapter	half per cent of the turnover of taxable supplies of <sup>1</sup> [goods and service] in the State												
01.04.2020 to till date	<p>The category of registered persons, eligible for composition levy under section 10 and the provisions of this Chapter, specified in column (2) of the Table below shall pay tax under section 10 at the rate specified in column (3) of the said Table:-</p> <p style="text-align: center;">Table</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Section under which composition levy is opted</th> <th>Category of Registered Person</th> <th>Rate of tax</th> </tr> <tr> <th>(1)</th> <th>(1A)</th> <th>(2)</th> <th>(3)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Sub-sections (1) and (2) of section 10</td> <td>Manufacturers, other than manufacturers of such goods as</td> <td>half per cent. of the turnover in the State or Union territory</td> </tr> </tbody> </table>	Sl. No.	Section under which composition levy is opted	Category of Registered Person	Rate of tax	(1)	(1A)	(2)	(3)	1	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as	half per cent. of the turnover in the State or Union territory	
Sl. No.	Section under which composition levy is opted	Category of Registered Person	Rate of tax											
(1)	(1A)	(2)	(3)											
1	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as	half per cent. of the turnover in the State or Union territory											

			may be notified by the Government	
		<b>2</b>	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II
		<b>3</b>	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10
		<b>4</b>	Sub-sections (1) and (2) of section 10	Registered persons not eligible under the composition levy under subsections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10
				two and a half per cent. of the turnover in the State or Union territory
				half per cent. of the turnover of supplies of goods and services in the State or Union territory
				three per cent. of the turnover of supplies of goods and services in the State or Union territory.”.
		<b>Notes</b>		
		1. Substituted for the Table with effect from the 01st day of April, 2020 vide <a href="#">Notification No. 50/2020 – Central Tax dated 24th June, 2020</a> and Corrigendum to <a href="#">Notification No. 50/2020 – Central Tax dated 25th June, 2020</a> .		

**2.5.1 Relevant Section of CGST Act 2017- Rule 7**

Section	Particulars
Section 10	Composition levy