



जी.एस.टी. और केंद्रीय उत्पाद शुल्क के आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF GST & CENTRAL EXCISE
CHENNAI - OUTER COMMISSIONERATE/ चेन्नई - आउटर कमिश्नेट

न्यूरी टावर्स, सं: I - 2054 .II एवेन्यू : अण्णा नगर : चेन्नई 600040

NEWRY TOWERS : NO. 2054 - I : II AVENUE : ANNA NAGAR : CHENNAI-600 040

सी. सं. /C.No.IV/16/049/2019-Tech

दिनांक/Dated: 26 .06.2019

GST TRADE NOTICE NO.04/2019

Sub:- Advisory for Bill of Supply issued by composition taxable person-Reg.

Attention of the Trade is invited to letter F.No.356/6/2013-TRU(GST)Pt. II (Vol.I) dated 17.06.2019 issued by the Central Board of Indirect Taxes and Customs, GST (Policy Wing) on the above subject, which is reproduce hereunder:

2. Rule 5 of CGST Rules, 2017 provides conditions and restrictions for a taxable person 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.

3. Therefore, it is advised that every composition taxable person shall print **“COMPOSITION TAXABLE PERSON, NOT ELIGIBLE TO COLLECT TAX ON SUPPLIES”** (in bold and capital letters) on each and every bill of supply issued and shall also mention “COMPOSITION TAXABLE PERSON” (in bold and capital letters) on every notice or signboard at a prominent place at the principal place of business and at every additional place or places of business.

4. If any composition taxable person fails to comply with the conditions as mentioned in Rule 5 of CGST Rules, appropriate action against such persons under GST Law including penalty, fine or prosecution as deem fit, may be taken.

5. All the Deputy/Assistant Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the taxpayers falling under their respective jurisdiction.

6. The Trade & Industry Association/Chambers of Commerce are also requested to bring the contents of the Trade Notice to the notice of all their members.

P. R. 26.06.2019

(G. RAVINDRANATH)
COMMISSIONER

To,

- (i) As per Mailing List (Trade & Department)
- (ii) The Superintendent, Computer Section, Chennai North
Commissionerate for uploading on Official website

Copy submitted to:

- (i) The Principal Chief Commissioner of GST & C.Ex.,
Tamil Nadu & Puducherry zone.