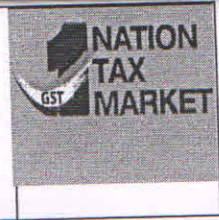




भारत सरकार

वित्त मंत्रालय, राजस्व विभाग

आयुक्त कार्यालय, केंद्रीय माल एवं सेवाकर तथा केंद्रीय उत्पाद शुल्क, नागपुर-II  
तेलंगखेड़ी मार्ग, सिविल लाईन्स, नागपुर-440001



व्यापार सूचना क्रमांक 05/2019/NGP-II

दिनांक 28.06.2019

**विषय:- Advisory for Bill of Supply issued by composition taxable person-regarding.**

उपरोक्त विषय के संदर्भ में संयुक्त आयुक्त (जीएसटी), केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड, राजस्व विभाग, वित्त मंत्रालय, भारत सरकार, नई दिल्ली के फा.सं. 356/6/2013-TRU(GST)Pt.II(Vol.I)/3514 दि. 17.06.2019 के अंतर्गत जारी किये गए पत्र की प्रतिलिपि इस व्यापार सूचना के माध्यम से मार्गदर्शन एवं कार्यवाही के लिए प्राप्त करें।

सभी संबन्धित संगठनों/ कार्यालयों से अनुरोध है कि वे व्यापार सूचना की जानकारी अपने सभी सदस्य निर्माताओं एवं व्यापारियों को दें।

संगलन : यथोपरी

*(Signature)*

(आशीष चन्दन)

आयुक्त

फा. सं. IV(16)30-13/Tech/NGP-II/2019 645

नागपुर, दि. 28.06.2019

05-07-19

प्रति प्रेषित:-

1. अपर आयुक्त (मुख्य आयुक्त का कार्यालय), केंद्रीय माल एवं सेवाकर तथा केंद्रीय उत्पाद शुल्क, नागपुर जोन।
2. संयुक्त आयुक्त, नागपुर-II, केंद्रीय माल एवं सेवाकर तथा केंद्रीय उत्पाद शुल्क
3. आयुक्त (अपील), केंद्रीय माल एवं सेवाकर तथा केंद्रीय उत्पाद शुल्क, नागपुर।
4. सहायक आयुक्त, केंद्रीय माल एवं सेवाकर तथा केंद्रीय उत्पाद शुल्क, नागपुर-II, प्रभाग शहर/ कलमेश्वर/ अमरावती/ अकोला।
5. सहायक आयुक्त, विधि/ समीक्षा व अधिकरण/ न्यायनिर्णयन/ निवारक, केंद्रीय माल एवं सेवाकर तथा केंद्रीय उत्पाद शुल्क, नागपुर-II
6. सहायक आयुक्त (संगणक कक्ष), केंद्रीय माल एवं सेवाकर तथा केंद्रीय उत्पाद शुल्क, नागपुर को इस अनुरोध के साथ कि वे इस आदेश को कार्यालयीन वेबसाइट पर उपलोड करें।

*(Signature)*

(निखिल वड़नम)

सहायक आयुक्त (तकनीकी)

नागपुर-II

F. No. 356/6/2013-TRU(GST)Pt. II(Vol.I)

Government of India  
Ministry of Finance  
Department of Revenue  
CBIC, GST (Policy Wing)

3514  
17/06/19

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Room No. 159-A,  
North Block, New Delhi  
Date: 17<sup>th</sup> June, 2019

To  
The Principal Chief Commissioners/Chief Commissioners/Principal  
Commissioners/Commissioners of Central Tax (All)  
The Principal Director Generals/ Director Generals (All)

Madam/Sir

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

Representations have been received that the GST is being charged by dealers registered under composition scheme and consumers who are not aware of the fact are being duped. The matter has been examined and it has been decided that, to ensure wide publicity of the provisions relating to the said scheme, an advisory may be issued.

2. As you are aware that sub rule (f) of rule 5 of CGST Rules, 2017 provides that the taxable person who has opted to pay tax under section 10 of CGST Act, 2017 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. Further sub rule (g) of the said Rules regimes that such taxable person 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.


4. It appears that inspite of specific provisions in the law, some composition taxable persons are not following the same and may be charging GST from consumers which is not legal. Such taxpayers as well as the consumers need to be made aware about these legal provisions.

5. A draft Advisory prepared on the issue is enclosed herewith. In order to give vide publicity, the same may be issued through Trade Notice/Public Notice (in Hindi or Regional Language or both as case may be) to make the composition taxpayers and consumers aware about the correct legal provision.

This issues with the approval of Member (CS'I).

Encl. as above.

Yours faithfully

 7/06/2019

(Nimba Ram)

Joint Commissioner (GST)



### Advisory for Bill of Supply issued by composition taxable person

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.

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.