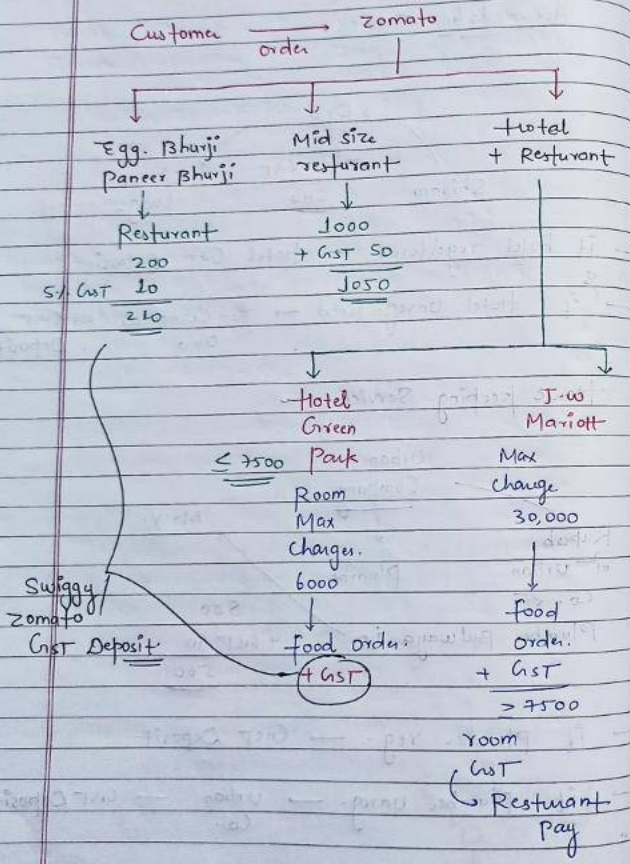


Date: / /

4. Zomato / Swiggy (food delivery)



Date 18, 2, 25 Lecture - 07

Section - 10

Composition Levy

We need to understand few concepts before Composition Levy.

1. GST Registration :-

fy $\frac{\text{Sales}}{\text{do i.e.}}$ $\frac{\text{Aggregate Turnover}}{\text{do i.e.}} > 10L / 20L / 40L$

GST Registration

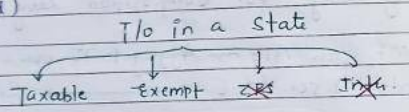
- 30% ek shop ka aag aag dekha to Turnover in a State
- Normal reg.
- Or. Company Levy.
- Sell : Output tax Collect ✓
- purchase GST pay ✓ ITC ✓
- GST pay ✓ ITC X
- Compliance (↑)
- (↓)

Saathi

Composition levy opt ✓ GST pay →
To in a State x % (own pocket)

- Manufacture 1% T/o in a state
- Resturant 5% T/o in a state
- Trader 1% T/o of taxable goods & services.
- Service provide. 6% T/o in a state.

(ATO = 30L)



Ex:- find tax Payable under Composition Scheme :-

	Manufacture	Trader.
Taxable Supply	70L	70L
Exempt Supply	30L	30L
	<u>1Cr.</u>	<u>1Cr.</u>

NOTE → Interest wagne Pure Composition Levy
Me Ignore karna hai ab use of int ← Saathi

Manufacture 1% T/o in a state = Taxable + Exempt
70 + 30 = 1Cr x 1% = 100,000

Trader 1% T/o of taxable goods & services 70L x 1% = 70,000

Example 2.

→ Resturant taxable 1.10 Cr. Exempt 30L
1.10 + 30L = 1.40Cr x 5% = 70

Ex. 3.

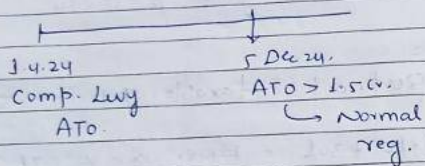
Trader Taxable 90L Exempt 50L
90L x 0.5% = 45000
0.5% + 45000 = 90,000

3. if a person has Multiple Shops all over india and he wants to opt for Composition scheme then all the Shops will have to be reg. under Composition Scheme only.

Date / /

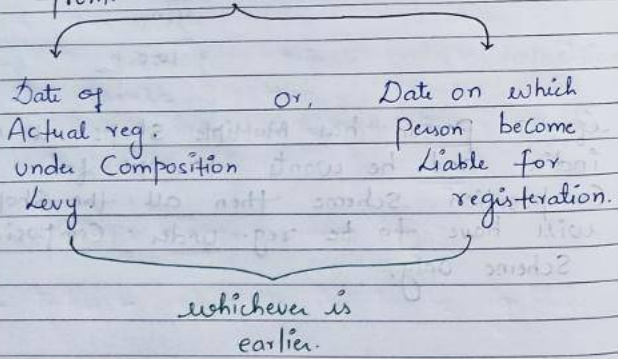
4. Day Limit > 1.5cr / 7st / 50l
Exceeded immediately

Composition Levy → Normal registration.



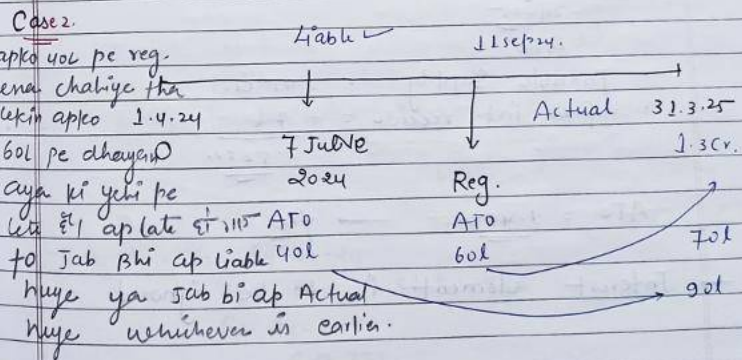
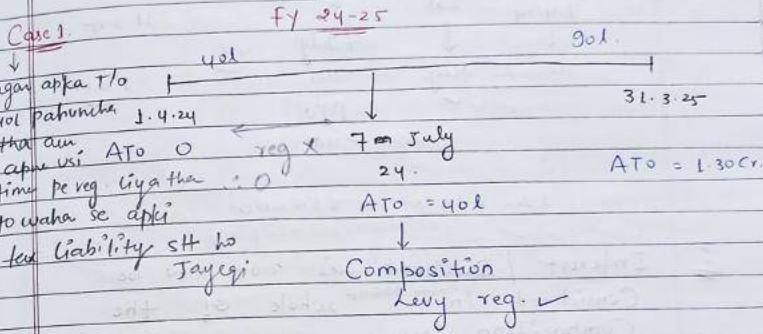
Lecture - 9
20/2/25

5. GST under Composition Levy is to be paid from.



Date / /

Example → Goods Seller
Maharashtra.
Normal reg. limit = 40l.



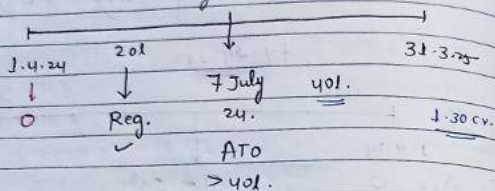
Date: / /

Saa

Case 5.

5 May 24.
ATO.

→ Jane hi ab 201 Pe prahumet
apne reg le liya to abhi Actual
ya liable (earlier)



$$1\% \times 10cr. = 110,000$$

$$\hookrightarrow 1100000(201-1.30cr.)$$

6. Interest / Discount is not to be considered in ^{Bank} whole of the Composition Levy.

eg →

Restaurant ✓
fy 25-24.

fy
24-25
ATO

- Taxable Supply = 1.45 cr.
- fD int. receive = ₹ 7l

ATO = 1.45 cr. → Yes.

→ Interest element is to be ignored.

Saathi

Date: / /

Example → find tax Payable under Composition Levy.

Restaurant fy = 24-25

- Taxable Supply = 90l
- Exempt Supply = 23l
- fD Interest = 10l.

Restaurant 5% on T/O in a state

$$\begin{aligned} \text{Taxable} &= 90l \\ + \text{Exempt} &= 23l \\ \hline &1,13,00,000 \end{aligned}$$

$$\begin{aligned} 2.5\% \text{ CGST } 282500 &\times 5\% \\ 2.5\% \text{ SGST } 282500 &565000 \end{aligned}$$

7. Services that can be provided by Manufacturers / Traders under Comp. Scheme.

Limit Last yr. (Previous 2 yrs) T/O
T/O in a state or 5l
× 10%.

Higher.

Example → fy 23-24

T/O in a state 85l

fy 24-25
S.P ???

$$\begin{aligned} 85l \\ \times 10\% &\text{ or } 5l \\ 850,000 \end{aligned}$$

Higher = 850,000

Date ___/___/___

Ex 2.

fy = 23-24.
T/o in a state 43L
fy 24-25
SP ???

43L
x 10%
43000 Or 5L
Higher = 5L

8.

Composition Levy

- Payment Quarterly
 - form no. CMP-08 → 18th of the next month
- Return Annual
 - GSTR 4 → 30 April
 - GSTR 9A → 31 Dec.

• Eligible	ATO	Last yr.
• Tax pay	T/o in a state	Current yr.
• Sewice provide	T/o in a state	Last yr.

Chapter - 4

* Exemptions

Lecture - 4

8/4/25

Contract Carriage

A.C

↓
Taxable

Non A.C

Other

Exempt

↓
eg:- pune - Mumbai

↓
Non stop
A.C x

Radiotaxi /

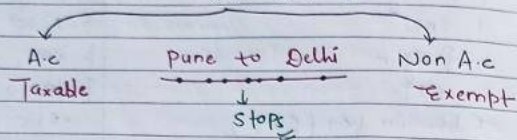
Chartered /

Hired /
Conducted.

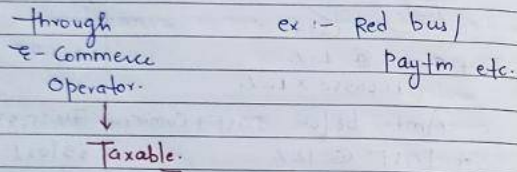
↓
Taxable.

Page No.

* Stage Carriage.



* Contract Carriage and stage Carriage.

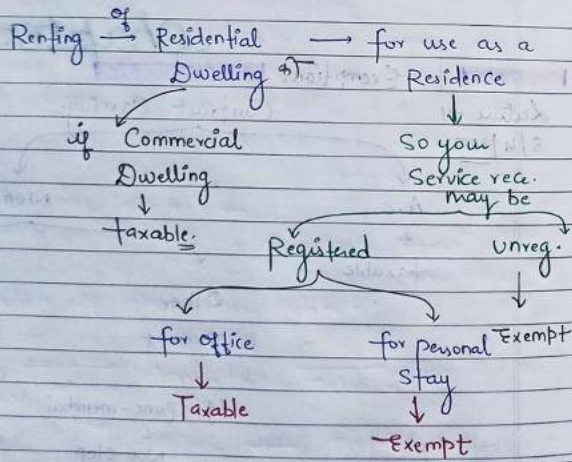


lecture - 6

8/4/25

Pg - 4.76

Entry 12

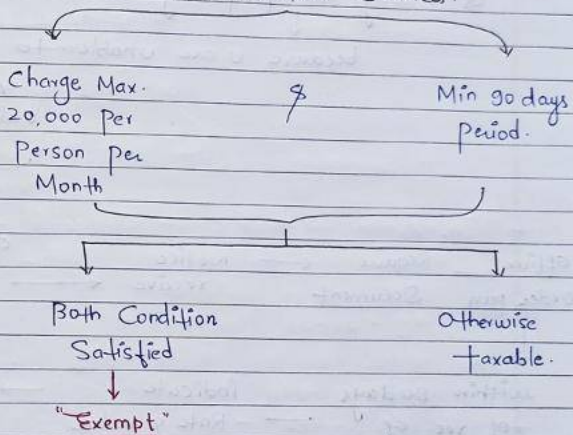


New Point added :- "taxable"

- i) Accomodation for students in student Residence.
- ii) By hostels / Camps / paying Guest (PG)

ENTRY 12A

Accommodation Services.



* Giving Vehicles on Rent

