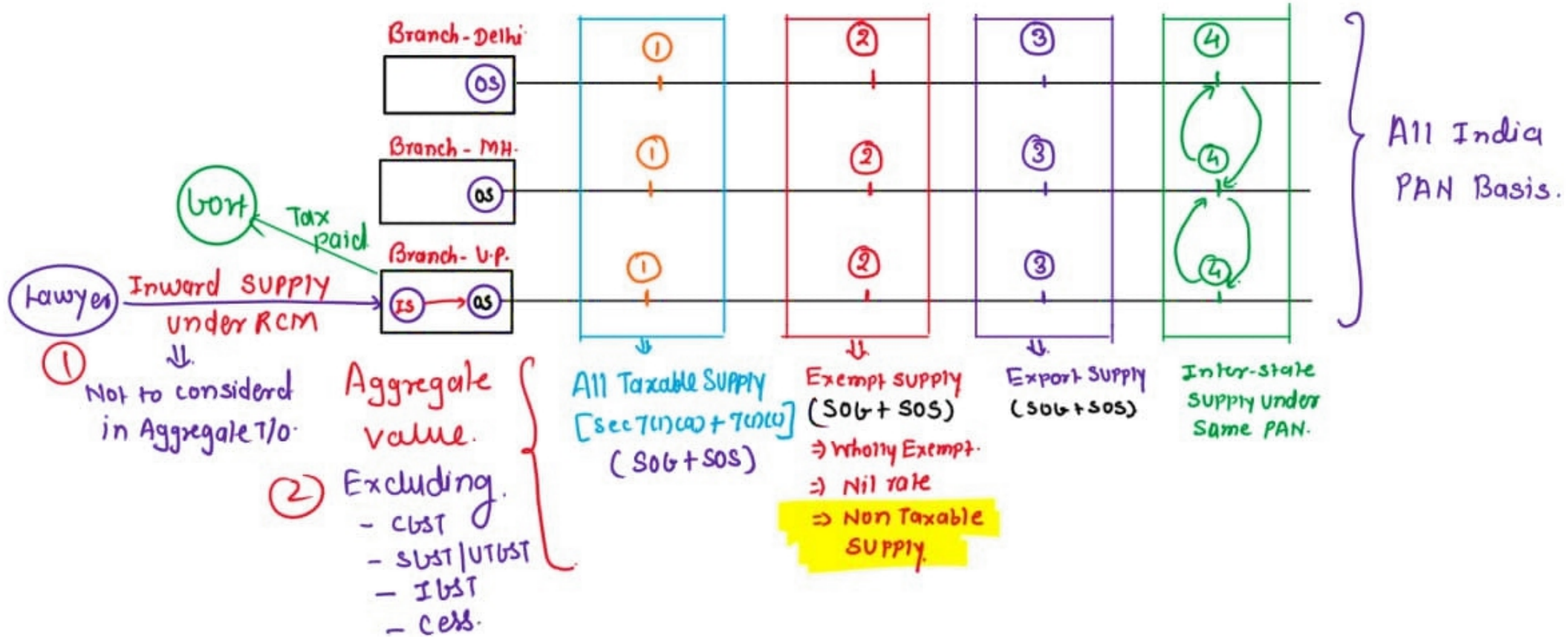




CHAPTER - 4

Composition Levy

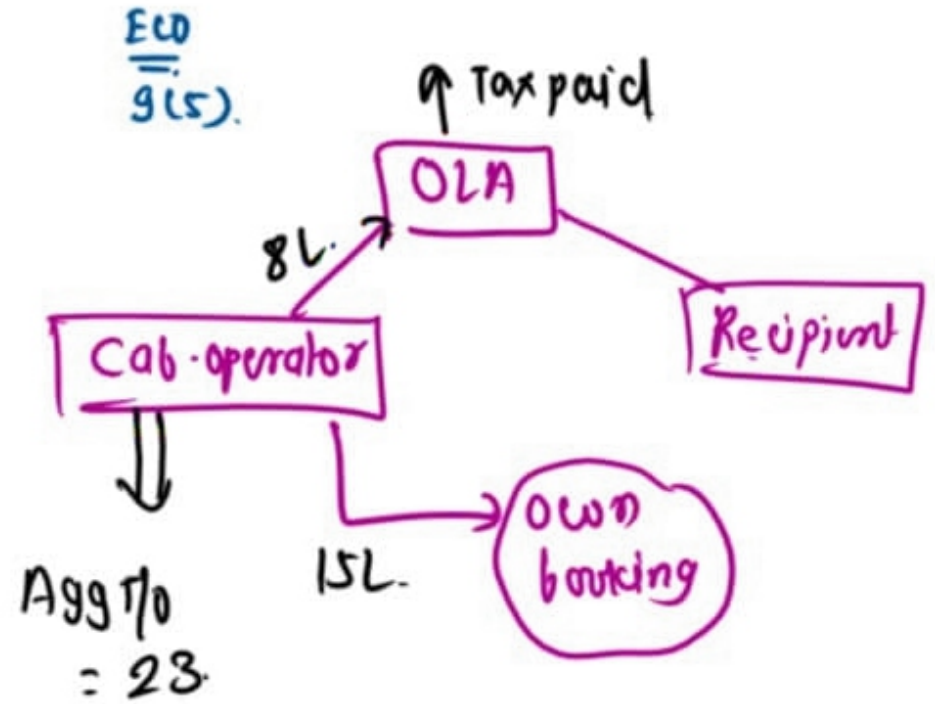
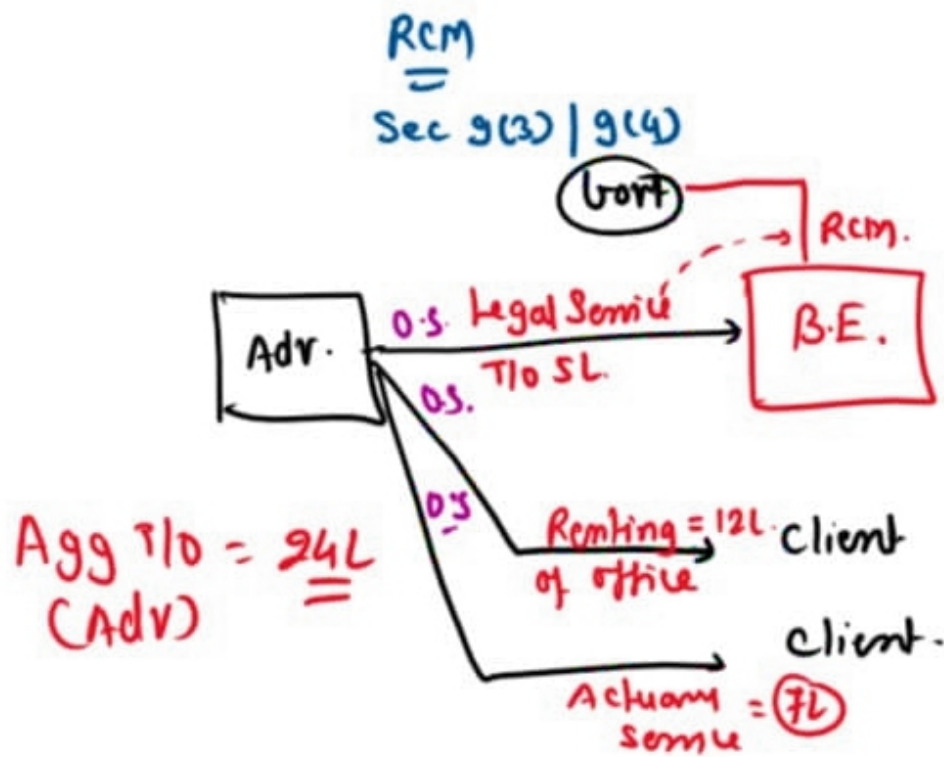
Aggregate T/o



① Not to considerd in Aggregate T/o.

② **Aggregate value.**
 Excluding.
 - CBST
 - SBST/UTBST
 - IBST
 - Cess.

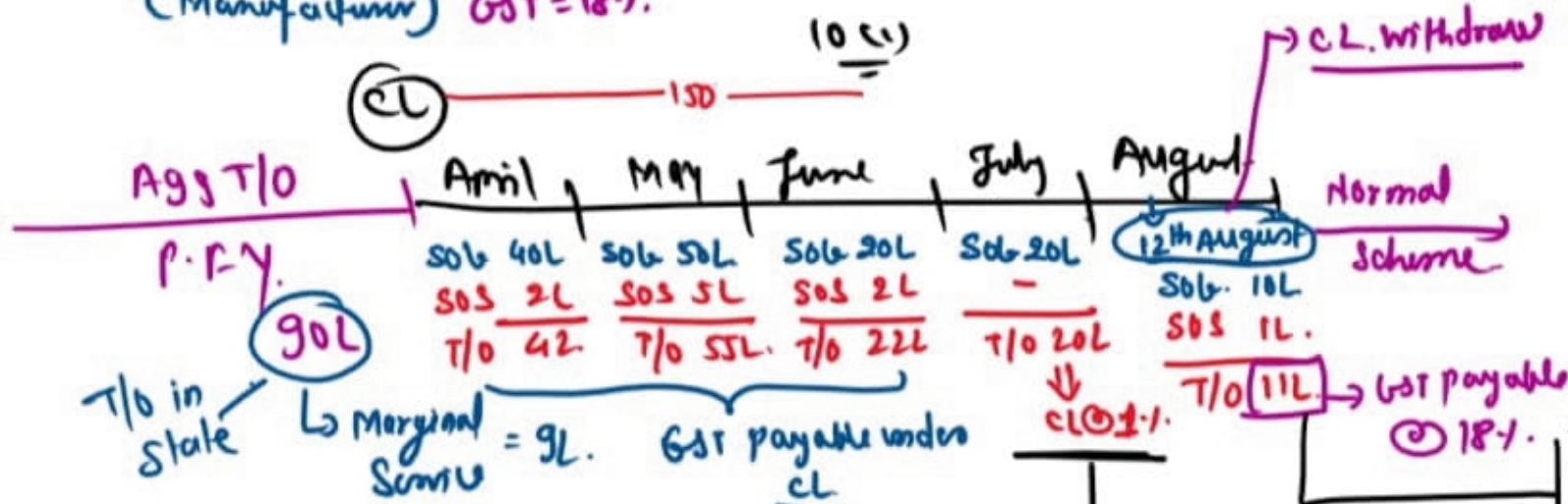
Determination of Agg T/O in RCM/ELO



Reason → Agg T/O includes all taxable outward supply irrespective of fact that who is paying tax on such supply.

Conditions 10(L) (a)

(Manufacturer) GST = 18%



T/O in State

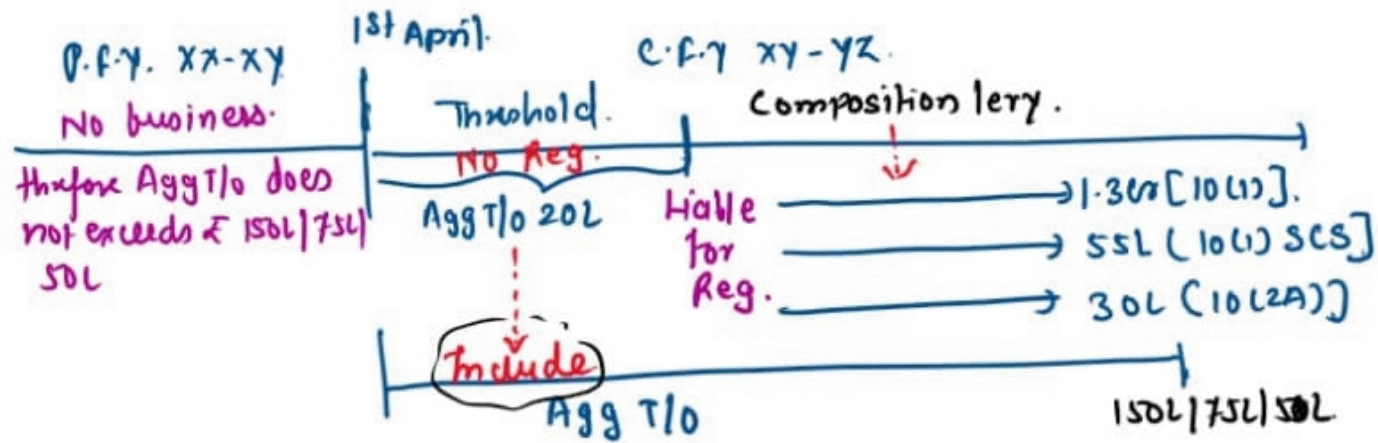
↳ Marginal Service = 9L

GST payable under CL
 CGST 0.5% (119)
 SGST 0.5% (119)

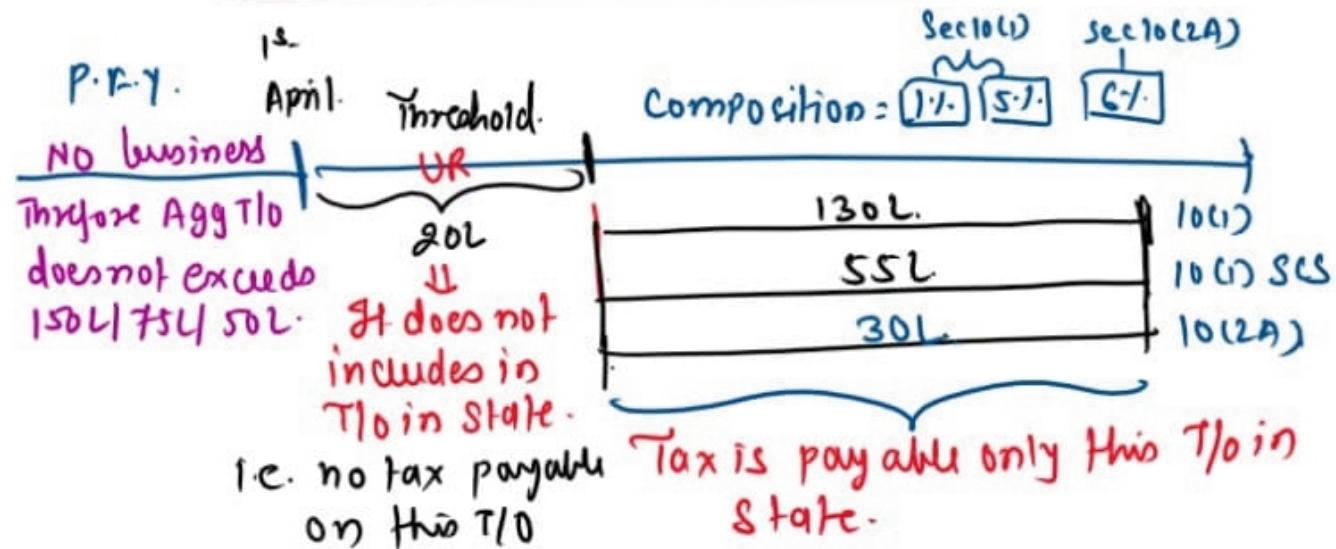
अगर C.L. continue कर सकते हो till SOL (only) up to 150L

अगर आपने SOS provide कर दि, marginal service के बाद तो अगर C.L. withdraw हो जायगा, even though Agg T/O below 150L

Exptⁿ. 1 of Sec 10 Aggregate T/O.

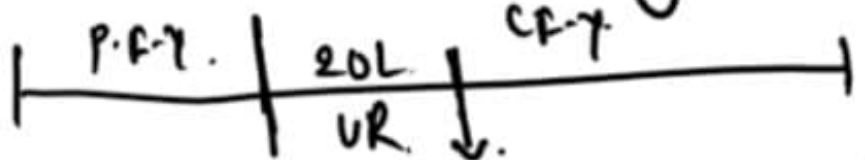


Exptⁿ. 2 of Sec 10 [T/O in state]



Intimation for opting C.L.

If a person is un-registered.



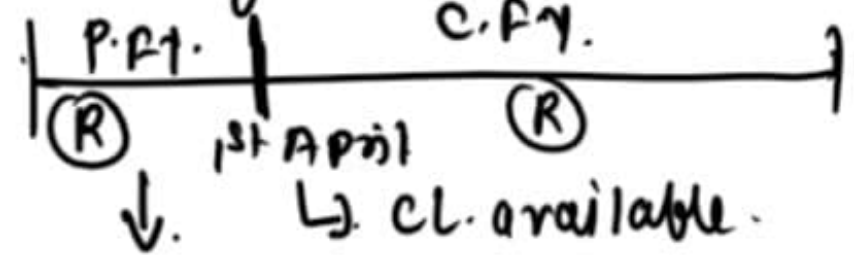
Sec 22: Need to apply for registration

Form = REG-01

PART A.
→ PAN

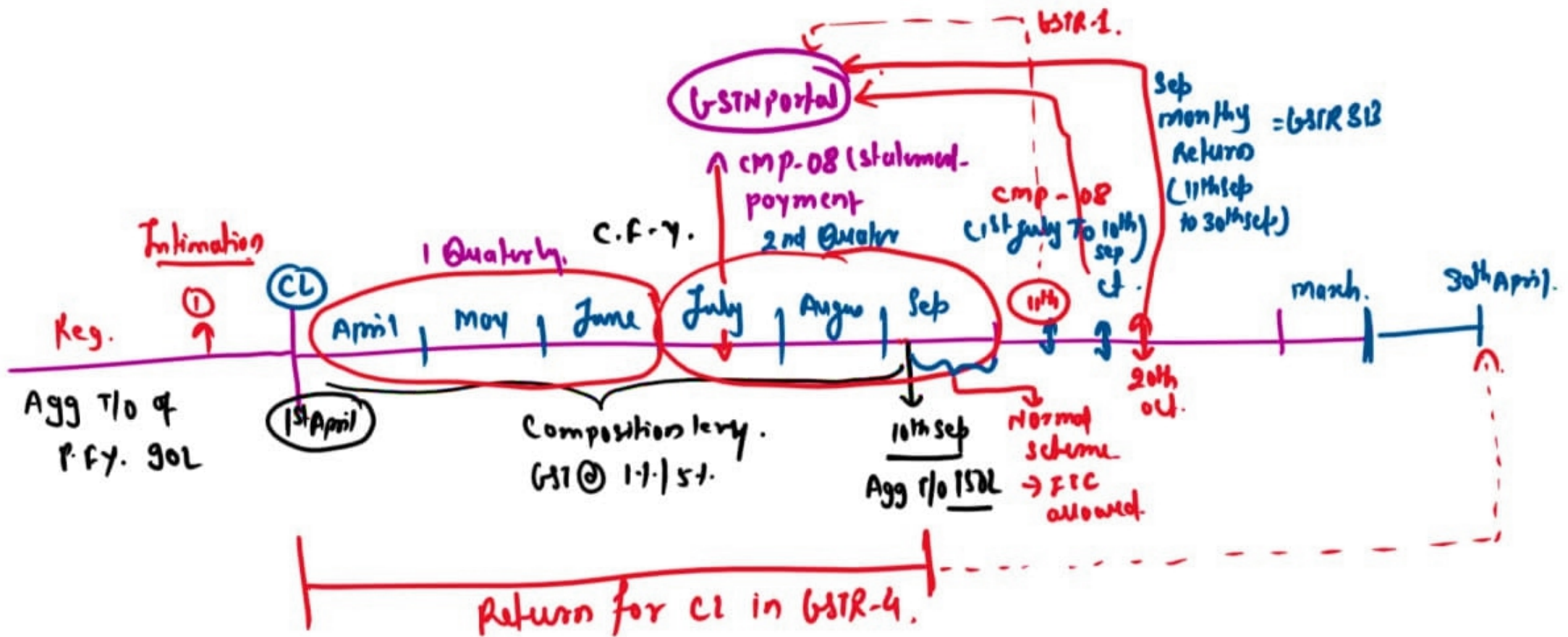
PART B.
⇓
Opting for C.L.
⇒ It is treated as intimation

If a person is already registered,



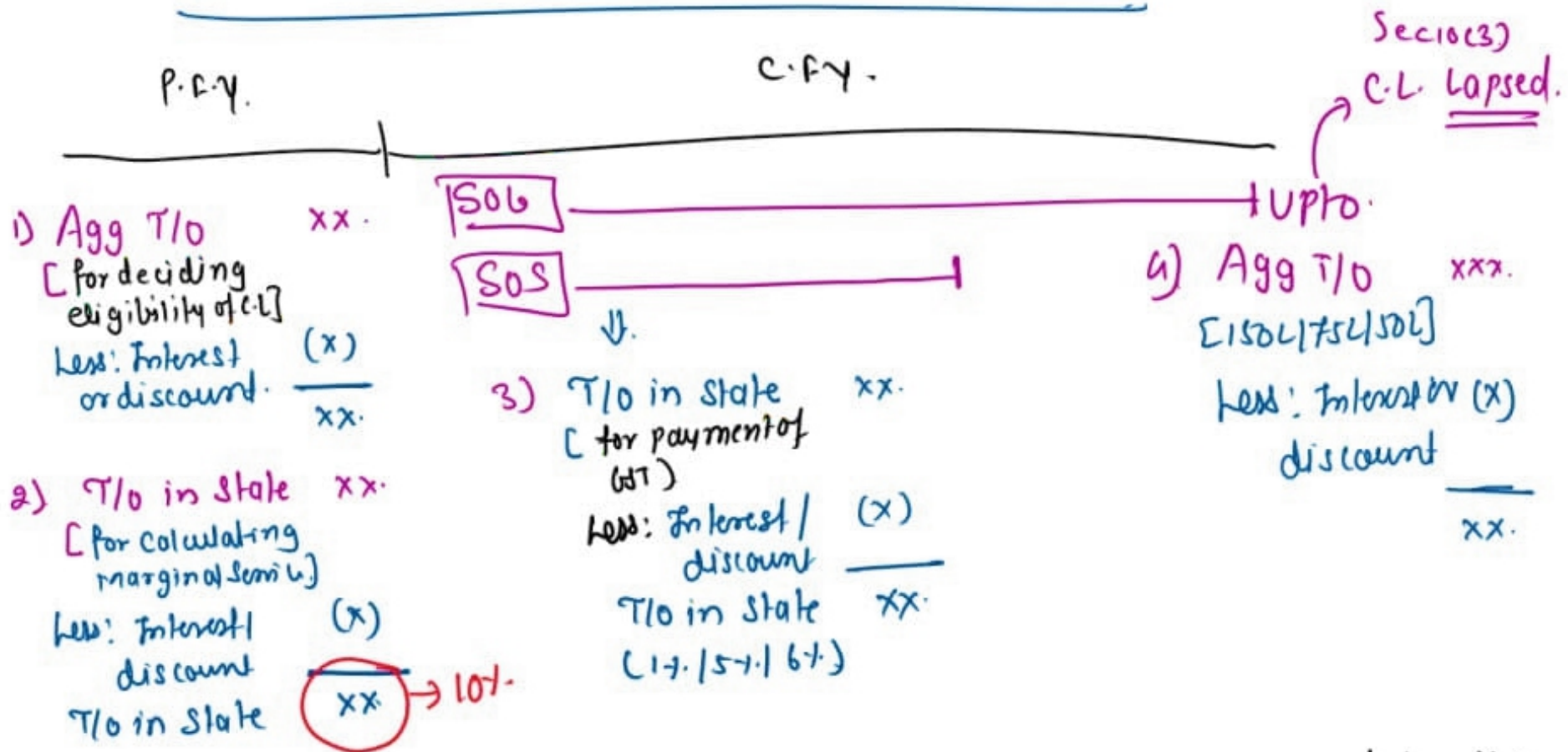
Intimation of C.L. shall be given in form [CMP02] before starting C.F.Y.

Compliances of CL & Normal Scheme if c.l. withdrawn.



Composition Levy.

Interest / discount on Loan / Advances / deposits.



- * Interest = Exempt fully = On Loan / Advances or deposits.
- * discount = Exempt fully = cheque discounting / BOE discounting etc. [eg. money discounting]