	Phone No.2225572/2225543; Email: centralexcisepolicy@gmail.com;
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OFFICE OF THE PRINCIPAL COMMISSIONER OF GST & CENTRAL EXCISE;
 6/7, ATD STREET, RACE COURSE;
 COIMBATORE – 641 018

C.No.IV/16/03/2019-GST.Pol.

Date:20.03.2019

FACILITY NOTICE NO. 01/2019

Sub: GST – Notification No.10/2019-Central Tax dated 07.03.2019 - Exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs - Reg.

Reference is invited to Notification No.10/2019-Central Tax dated 07.03.2019 [copy enclosed], wherein the threshold limit for Registration under GST has been increased from Rs.20 lakhs to Rs.40 lakhs, with effect from 01.04.2019.

2. In terms of the above Notification, the taxpayers whose “aggregate turnover” in the financial year 2018-19 is within the threshold limit of Rs.40 lakhs, are eligible for Tax exemption and their registration under GST is not required subject to the conditions that

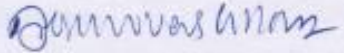
- The taxpayer should be engaged in exclusive supply of goods;
- The taxpayer does not fall under the compulsory registration category in terms of Section 24 of the CGST Act, 2017 [**copy enclosed**];
- The taxpayers should not deal with the supply of goods as mentioned in the said notification [3 categories];
- The taxpayers who opted for voluntary registration as per Section 25(3) of CGST Act, 2017 i.e., option exercised to have GSTIN & payment of GST even their aggregate turnover is within the threshold and eligible for exemption;

2. It is seen from the GSTN database that many taxpayers have filed “Nil returns” or “No Tax Returns” during the financial year 2018-19 and these taxpayers may opt for “Cancellation of their GSTINs subject to other eligibility conditions. Further, the taxpayers have defaulted GST returns for some return periods and it is not known whether these non-filers are having any business transactions in those periods and issued any tax invoice or not. **These taxpayers are advised to pay the tax truthfully, if any due for the defaulted return periods, and in case their aggregate turnover has not crossed Rs.40 lakhs, they may apply for Cancellation of their Registration before 31.03.2019 and opt for threshold exemption.**

3. The taxpayers are requested to approach either the Department or Trade Associations for further guidance/clarification, in this regard. The eligible taxpayers who are willing to avail the benefit of this notification may opt for it and accordingly apply for RC cancellation in the GSTN portal. It is also clarified that the option for availing the benefit of this notification cannot be exercised after issuance of any tax invoice in the financial year 2019-20 i.e., from 01.04.2019.

4. This facility notice is being issued to sensitize the taxpayers of Coimbatore Commissionerate about the contents of Notification No.10/2019-Central Tax dated 07.03.2019 so as to avail the benefit of exemption by the eligible taxpayers.

Encl. As above [two pages]


(G.SREENIVASA RAO)
COMMISSIONER

To

The Taxpayer
[Through Registered Email ID]

Copy to

1. All Trade Associations
[registered under the jurisdiction of Coimbatore Commissionerate]
2. The Principal Chief Commissioner of GST & Central Excise,
Chennai Zone, Chennai.
3. JCs/DCs/ACs, Coimbatore I/II/III/IV/Tirupur/Pollachi/Coonoor Divisions.