



Goods & Services Tax

Educational Series

PD & PP : GST : 404

21 January, 2019

Clarification on effective date in the case of Withdrawal from or Denial of Composition Scheme

Where Taxpayer seeks withdrawal

- Where the taxpayer has sought withdrawal from the composition scheme, the effective date shall be the date indicated by him in his intimation or application filed in FORM GST-CMP-04 but such date may not be prior to the commencement of the financial year in which such intimation or application for withdrawal is being filed.

In case of denial of option by Tax Authorities

- In case of denial of option by the tax authorities, the effective date of such denial shall be from a date, including any retrospective date as may be determined by tax authorities, but shall not be prior to the date of contravention of the provisions of the CGST Act or the CGST Rules.

Source: Circular No. 77/2018- GST dated 31st December, 2018

Disclaimer: This document developed for academic purposes only, is based on the information available in public domain. The Institute of Company Secretaries of India shall not be responsible for any loss or damage caused due to any action taken on the basis of information contained in this document. Any person wishing to act on the basis of the information contained in this document should do so only after cross checking with the original source.

Previous issues of Educational Series are available at <https://www.icsi.edu/GSTEducationalSeries.aspx>