



भारत सरकार/GOVERNMENT OF INDIA

केन्द्रीय वस्तु एवं सेवा कर आयुक्त का कार्यालय

OFFICE OF THE COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX,

केन्द्रीय राजस्व भवन, हाकिमपाडा, सिलीगुड़ी-734001, पश्चिम बंगाल

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Attention of the Public, Trade & Industries, field formations, departmental officers and all others concerned is invited to the Rule 5 of CGST Rules, 2017 which 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 (f) of the said Rule 5 provides that every Composition taxpayer person shall mention the words **“COMPOSITION TAXABLE PERSON, NOT ELIGIBLE TO COLLECT TAX ON SUPPLIES”** (in bold and capital letters) at top of the each and every bill of supply issued by him. Further, Sub-rule (g) of the said Rule regimes such taxable person shall mention the words **“COMPOSITION TAXABLE PERSON”** (in bold and capital letters) on every notice or signboard displayed at a prominent place at his principal place of business and at every additional place of business.

2. If Composition taxable person fails to comply with the conditions as mentioned in rule 5 of the 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.

(BAMIN TARI)

आयुक्त / COMMISSIONER