



प्रधान आयुक्त कार्यालय, वस्तु एवं सेवा कर, दक्षिण दिल्ली,  
तीसरा तल, ई. आई. एल. एनेक्सी बिल्डिंग, प्लॉट सं. 2B, भिकाजी कामा पैलेस, न्यू दिल्ली-110066

फ.स. IV(16)HQ/Tech/TN/06/Pt-02/CGST/2019

दिनांक:- .06.2019

7232  
3-7-19

Mallikarjun  
03/07/19  
Sub/804

### Trade Notice No.10/GST/2019

#### Advisory for Bill of Supply issued by Composition Taxable Person

Attention of the Trade is invited to Central Board of Indirect Taxes & Customs (CBIC) Advisory dated 17/06/2019 on above subject issued vide F.No.356/6/2013-TRU(GST)Pt.II)Vol.I). The said Advisory is available on CBIC website i.e. [www.cbic.gov.in](http://www.cbic.gov.in) which may be referred for further details.

2. CBIC on receipt of representation seeking clarification on issues in relation to the GST is being charged by dealers registered under composition scheme and consumers who are not aware of the fact are being duped. The matter has been examined and it has been decided that Rule 5 of CGST Rules, 2017 provides conditions and restrictions for a taxable person exercises the option to pay tax under Section 10 of CGST Act, 2017 i.e. composition levy. Sub-rule 5 (f) and 5(g) of said rule provides that:

*(f) he shall mention the words "composition taxable person" not eligible to collect tax on supplies" at the top of the bill of supply issued by him; and*

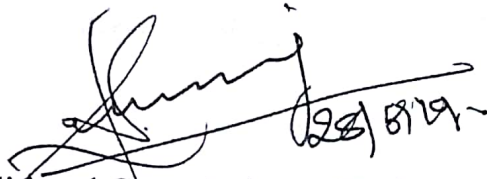
*(g) he shall mention the words "composition taxable person" on every notice or signboard displayed at a prominent place at his principal place of business and at every additional place or places of business.*

3. Therefore, it is advised that the composition taxable person should print "COMPOSITION TAXABLE PERSON, NOT ELIGIBLE TO COLLECT TAX ON SUPPLIES" (in bold and capital letter) on each and every bill of supply they issue and they should also mention "COMPOSITION TAXABLE PERSON"(in bold and capital letter) on every notice or signboard displayed at a prominent place at their principal place of business and at every additional place or places of business.

4. If composition taxable person fails to comply with the conditions as mentioned in rule 5 of 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 there under attract penalty, fine or prosecution as the case may be.

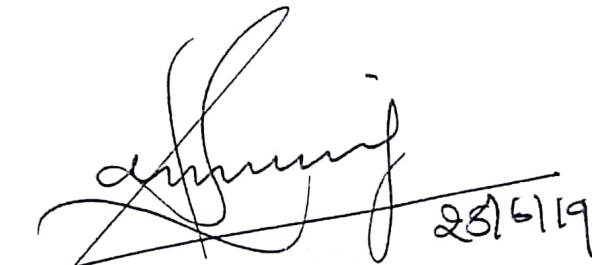
5. All the Trade Association and Chambers of Commerce and Industries, Goods and Services Tax assessee are requested to bring the same to the notice of all their members/constituents for their information and further necessary action.

This issue with the approval of the Pr.Commissioner.

  
Additional Commissioner (Tech),  
CGST, Delhi South

**Copy to:**

1. The Trade Associations (as per mailing list);
2. PS to Chairman, CBEC, North Block, New Delhi;
3. PS to Chief Commissioner, Central Tax, Delhi Zone;
4. PS to Commissioner, Central Tax, Delhi South, Delhi West, Delhi East, Delhi North, ;
5. AC, Systems getting it uploaded on Commissioner's Website;
6. All Divisional ACs;
7. Notice Board;
8. Guard File.

  
Assistant Commissioner (Tech),  
CGST, Delhi South