

From	Karvy Data Management Services Ltd.
Date	May 09, 2019
Subject	Procedure to be followed by composition dealer and mixed suppliers for tax payment and filing return
Category	Notification
Reference	Notification no. 21/2019 – Central Tax dated 23.04.2019
Series	Karvy/GST/115

To facilitate easier compliance activity for composition dealer and for registered person availing benefit of notification no. 02/2019 – CT Rate (Mixed Suppliers) dated 7th March 2019, Government has prescribed special procedure to be followed for furnishing return and payment of tax.

Prior to issue of notification no. 21/2019 – CT, person registered under composition scheme in GST were required to furnish details of outward supply in **FORM GSTR-04** on quarterly basis along with payment of tax.

Gist of notification are as follows.

Applicable form	Description	Time limit
FORM GST CMP - 08	Statement containing details of payment of self- assessed tax to be furnished on quarterly basis.	Up to 18th day of month succeeding such quarter.
FORM GSTR - 4	Return to be furnished for every financial year.	On or before 30th April following end of such financial year.

The registered person being a composition dealer or mixed supplier who comply with above mentioned procedure shall be deemed to have complied with provisions of Section 37 and Section 39 of the CGST Act 2017.

Notification can be accessed through link provided below.

Notification details	Link
Notification no. 21/2019 - CT dated 23rd April 2019	http://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-21-central-tax-english-2019.pdf;jsessionid=17509C7C2DE3C1B29AB017FAF4317633

About KARVY DATA MANAGEMENT SERVICES LTD.

Karvy Data Management Services Limited (KDMSL), a GST Suvidha Provider which has developed ASP Solution for easing GST compliance for tax payers. Easy to use interfaces are made available at the disposal of the tax payers to simplify their compliances in terms of dashboards, MIS, returns, payments, refunds and other compliance process. So, 'HELP US HELP YOU' we offer following services for GST - GSP & ASP Services (on cloud or on premises) with ERP Integration and Vendor Management Solution. We also offer managed services for Outsourced GST Compliance which will take care of end to end compliances.

In India, GST Team of KDMSL are located in following cities: Hyderabad, Mumbai, Bangalore, New Delhi, Chennai, Pune and Kolkata. For more information about KDMSL service offerings, visit www.karvygst.com

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