

## **Amend notification No. 02/2019- Central Tax (Rate) so as to provide for application of Composition rules to persons opting to pay tax under notification no. 2/2019- Central Tax (Rate).**

**Notification No: 9/2019-CTR**

**Classification: Composition  
Scheme**

**Date: 29-03-2019**

**G.S.R.....(E).**- In exercise of the powers conferred by sub-section (1) of section 9, subsection (1) of section 11, sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (herein after referred to as the “said Act”), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No.02/2019- Central Tax (Rate), dated the 7 thMarch, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 189(E), dated the 7th March, 2019, namely:-

In the said notification, -

(i) in the Table, in column 3, after clause 7, the following clause shall be inserted, namely: - “8. Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of section 18(4) of the said Act and the rules made there-under and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.”;

(ii) in **paragraph 3**, in the Explanation, after clause

(ii), the following clause shall be inserted, namely: -

“(iii) **the Central Goods and Services Tax Rules, 2017**, as applicable to a person paying tax under section 10 of the said Act shall, mutatis mutandis, apply to a person paying tax under this notification.”.

2. This notification shall come into force on the 1st day of April, 2019.

**Note:** -The principal notification No. 02/2019 - **Central Tax (Rate), dated the 7th March, 2019** was published in the Gazette of India, Extraordinary, vide number G.S.R. 189 (E), dated the 7th March, 2019.