

Exempt taxpayers having AATO upto Rs. 2 crores from the requirement of furnishing annual return for FY 2021-22

Notification No: 10/2022-CT

Classification: Exempt

Date: 05-07-2022

G.S.R.(E).— In exercise of the powers conferred by the first proviso to **section 44** of the Central Goods and Services Tax Act, **2017 (12 of 2017)**, the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the **financial year 2021-22** is up to two crore rupees, from filing annual return for the said financial year.