

Filing of annual return optional for small taxpayers whose aggregate turnover is less than Rs 2 crores and who have not filed the said return before the due date

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G.S.R.....(E).— In exercise of the powers conferred by section 148 of the **Central Goods and Services Tax Act, 2017** (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of **section 44** of the said Act read with sub-rule (1) of rule 80 of the **Central Goods and Services Tax Rules, 2017** (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.