

NOTIFICATION NO. 14/2019-CENTRAL TAX, DATED 7-3-2019 [UPDATED]

[As Amended by Notification No. 43/2019-Central Tax, dated 30-9-2019, Notification No. 4/2022-Central Tax, dated 31-3-2022 And Notification No. 16/2022-Central Tax, dated 13-7-2022]

In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), and in supersession of the Notification No. 8/2017-Central Tax, dated the 27th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 647(E), dated the 27th June, 2017, except as things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Central Goods and Services Tax Rules, 2017:

Provided that the said aggregate turnover in the preceding financial year shall be seventy-five lakh rupees in the case of an eligible registered person, registered under section 25 of the said Act, in any of the following States, namely: —

- (i) Arunachal Pradesh,
- (ii) Manipur,
- (iii) Meghalaya,
- (iv) Mizoram,
- (v) Nagaland,
- (vi) Sikkim,
- (vii) Tripura,
- (viii) Uttarakhand:

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely:—

TABLE

<i>Sl. No.</i>	<i>Tariff item, sub-heading, heading or Chapter</i>	<i>Description</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.

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¹ [2A	2202 10 10	<i>Aerated Water]</i>
3.	24	<i>All goods, i.e. Tobacco and manufactured tobacco substitutes.</i>
² [4.	6815	<i>3[Fly ash bricks; Fly ash aggregates; Fly ash blocks]</i>
5.	6901 00 10	<i>Bricks of fossil meals or similar siliceous earths</i>
6.	6904 10 00	<i>Building bricks</i>
7.	6905 10 00	<i>Earthen or roofing tiles]</i>

Explanation. —

- (i) In this Table, "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
 - (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall come into force on the 1st day of April, 2019.

1 Inserted by Notification No. 43/2019-Central Tax, dated 30-9-2019, w.e.f. 1-10-2019.

2 Inserted by Notification No. 4/2022-Central Tax, Dated 31-3-2022, w.e.f. 1-4-2022.

3 Substituted for "Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks" by Notification No. 16/2022-Central Tax, dated 13-7-2022, w.e.f. 18-7-2022.