



NOTIFICATION NO. 8/2017-CENTRAL TAX, DATED 27-6-2017 [UPDATED]

[As Amended by Notifications No.46/2017-Central Tax, dated 13-10-2017 and No.1/2018-Central Tax, dated 1-1-2018 and Notification No. 05/2019 - Central Tax, dated 29-1-2019 Superseded by Notification No. 14/2019 - Central Tax, dated 7-3-2019

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), the Central Government, on the recommendations of the Council, hereby prescribes that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed ¹[one crore rupees], may opt to pay, in lieu of the central tax payable by him, ²[an amount of tax calculated at the rate specified in rule 7 of the Central Goods and Services Tax Rules, 2017:]

Provided that the aggregate turnover in the preceding financial year shall be ³[seventy-five lakh rupees] in the case of an eligible registered person, registered under section 25 of the said Act, in any following States, namely: —

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

Provided further that the registered person shall not be eligible to opt for co Table: —on 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 Table: — sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:—

1 Substituted for "seventy-five lakh rupees" by Notification No. 46/2017-Central Tax, Dated 13-10-2017, w.e.f. 13-10-2017.

2 Substituted by Notification No. 5/2019 - Central Tax, dated 29-1-2019, w.e.f. 1-2-2019 before it was read as "an amount calculated at the rate of, —

- (i) [half per cent.] of the turnover in State in case of a manufacturer,
- (ii) two and a half per cent. of the turnover in State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act, and
- (iii) [half per cent. of the turnover of taxable supplies of goods] of the turnover in State in case of other suppliers."

3 Substituted for "fifty lakh rupees" by Notification No. 46/2017-Central Tax, Dated 13-10-2017, w.e.f. 13-10-2017.

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24w	All goods, <i>i.e.</i> Tobacco and manufactured tobacco substitutes

Explanation. —

- (1) In this Table, "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (2) 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.