
GOODS AND SERVICES TAX RULES, 2017

COMPOSITION FORMS

List of Composition Formats

Sr. No.	Form No.	Description
1.	GST CMP-01	Intimation to pay tax under section 10 (composition levy) (Only for persons registered under the existing law migrating on the appointed day)
2.	GST CMP-02	Intimation to pay tax under section 10 (composition levy) (For persons registered under the Act)
3.	GST CMP-03	Intimation of details of stock on date of opting for composition levy (Only for persons registered under the existing law migrating on the appointed day)
4.	GST CMP-04	Intimation/Application for withdrawal from composition Levy
5.	GST CMP-05	Notice for denial of option to pay tax under section 10
6.	GST CMP-06	Reply to the notice to show cause
7.	GST CMP-07	Order for acceptance / rejection of reply to show cause notice

Form GST CMP -01*[See Rule -----]***Intimation to pay tax under section 10 (composition levy)**

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN / Provisional ID		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>		
(i)	Manufacturers, other than manufacturers of such goods as notified by the Government	<input type="checkbox"/>
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>
(iii)	Any other supplier eligible for composition levy.	<input type="checkbox"/>
6. Financial Year from which composition scheme is opted		2017-18
7. Jurisdiction	Centre	State
8. Declaration – I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for payment of tax under section 10.		
9. Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorized Signatory Name Designation / Status Place Date		

Form GST CMP -02

[See Rule----]

Intimation to pay tax under section 10 (composition levy)

(For persons registered under the Act)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Category of Registered Person < Select from drop down>.		
(i)	Manufacturers, other than manufacturers of such goods as may be notified by the Government	<input type="checkbox"/>
(ii)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>
(iii)	Any other supplier eligible for composition levy.	<input type="checkbox"/>
6. Financial Year from which composition scheme is opted		
7. Jurisdiction	Centre	State
8. Declaration – I hereby declare that the aforesaid business shall abide by the conditions and restrictions specified for paying tax under section 10.		
9. Verification I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom. Signature of Authorized Signatory Name Place Date Designation / Status		

Form GST –CMP-03

[See Rule----]

Intimation of details of stock on date of opting for composition levy

(Only for persons registered under the existing law migrating on the appointed day)

1. GSTIN		
2. Legal name		
3. Trade name, if any		
4. Address of Principal Place of Business		
5. Details of application filed to pay tax under section 10	(i) Application reference number (ARN)	
	(ii) Date of filing	
6. Jurisdiction	Centre	State

7. Stock of purchases made from registered person under the existing law

Sr. No	GSTIN/TIN	Name of the supplier	Bill/ Invoice No.	Date	Value of Stock	VAT	Central Excise	Service Tax (if applicable)	Total
1	2	3	4	5	6	7	8	9	10
1									
2									
Total									

8. Stock of purchases made from unregistered person under the existing law

Sr. No	Name of the Unregistered person	Address	Bill/ Invoice No	Date	Value of Stock	VAT	Central Excise	Service Tax (if applicable)	Total
1	2	3	4	5	6	7	8	9	
1									
2									
Total									

9. Details of tax paid	Amount	
	Debit entry no.	

10. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name

Designation / Status

Place

Date

Form GST – CMP-04

[See Rule -----]

Intimation/Application for Withdrawal from Composition Levy

1. GSTIN			
2. Legal name			
3. Trade name, if any			
4. Address of Principal Place of business			
5. Category of Registered Person			
(iv)	Manufacturers, other than manufacturers of such goods as may be notified by the Government	<input type="checkbox"/>	
(v)	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>	
(vi)	Any other supplier eligible for composition levy.	<input type="checkbox"/>	
6. Nature of Business			
7. Date from which withdrawal from composition scheme is sought		DD	MM YYYY
8. Jurisdiction	Centre	State	
9. Reasons for withdrawal from composition scheme			
10. Verification			
I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.			
Signature of Authorized Signatory			
Name			
Place			
Date		Designation / Status	

Note – Stock statement may be furnished separately for availing input tax credit on the stock available on the date preceding the date from which composition option is withdrawn in **FORM GST ITC -01**.

Form GST CMP- 05

[See Rule -----]

Reference No. << ... >>

<< Date >>

To

GSTIN

Name

Address

Notice for denial of option to pay tax under section 10

Whereas on the basis of information which has come to my notice, it appears that you have violated the conditions and restrictions necessary for availing of the composition scheme under section 10 of the Act. I therefore propose to deny the option to you to pay tax under the said section for the following reasons: -

1

2

3

....

ϕ You are hereby directed to furnish a reply to this notice within fifteen working days from the date of service of this notice.

ϕ You are hereby directed to appear before the undersigned on DD/MM/YYYY at HH/MM.

If you fail to furnish a reply within the stipulated date or fail to appear for personal hearing on the appointed date and time, the case will be decided ex parte on the basis of available records and on merits

Signature

Name of Proper Officer

Designation

Jurisdiction

Place

Date

Form GST CMP - 06*[See Rule ----]***Reply to the notice to show cause**

1.	GSTIN	
2.	Details of the show cause notice	Reference no.
		Date
3.	Legal name	
4.	Trade name, if any	
5.	Address of the Principal Place of Business	
6.	Reply to the notice	
7.	List of documents uploaded	
8.	Verification	<p>I _____ hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p style="text-align: right;">Signature of the Authorized</p> <p>Signatory</p> <p>Date</p> <p>Place</p>

Note –

1. The reply should not be more than 500 characters. In case the same is more than 500 characters, then it should be uploaded separately.
2. Supporting documents, if any, may be uploaded in PDF format.

Form GST CMP-07

[See Rule -----]

Reference No. << >>

Date-

To

GSTIN
Name
Address

Application Reference No. (ARN)

Date –

Order for acceptance / rejection of reply to show cause notice

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. ----- dated ----- . Your reply has been examined and the same has been found to be satisfactory and, therefore, your option to pay tax under composition scheme shall continue. The said show cause notice stands vacated.

or

This has reference to your reply dated ----- filed in response to the show cause notice issued vide reference no. ----- dated ----- . Your reply has been examined and the same has not been found to be satisfactory and, therefore, your option to pay tax under composition scheme is hereby denied with effect from << >>> for the following reasons:

<< text >>

or

- You have not filed any reply to the show cause notice; or
- You did not appear on the day fixed for hearing.

Therefore, your option to pay tax under composition scheme is hereby denied with effect from << date >> for the following reasons:

<< Text >>

Date
Place

Signature
Name of Proper Officer
Designation
Jurisdiction