

NOTIFICATION

New Delhi, the 10th July, 2024

No. 14/2024 – Central Tax

G.S.R. 378(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 2023-24 is up to two crore rupees, from filing annual return for the said financial year.

[F. No. CBIC-20006/21/2024-GST]

RAGHAVENDRA PAL SINGH, Director