

**Central Goods & Services Tax Rules, 2017**

**Rule 4 : Effective date for composition levy**

- (1) The option to pay tax under section 10 shall be effective from the beginning of the financial year, where the intimation is filed under sub-rule (3) of rule 3 and the appointed day where intimation is filed under sub-rule (1) of the said rule.
  - (2) The intimation under sub-rule (2) of rule 3, shall be considered only after the grant of registration to the applicant and his option to pay tax under section 10 shall be effective from the date fixed under sub-rule (2) or (3) of rule 10.
-