

The 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.
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