

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

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**LOK SABHA
UNSTARRED QUESTION No.1937
TO BE ANSWERED ON FRIDAY, DECEMBER 29th, 2017/PAUSHA 08,
1939 (SAKA)**

**TURNOVER CRITERIA UNDER GST COMPOSITION SCHEME
1937. SHRI A.T. NANA PATIL:**

Will the Minister of FINANCE be pleased to state:

(a) whether the Government proposes to increase the turnover criteria under Goods and Services Tax (GST) Composition Scheme from 1 crore to 1.5 crore and if so, the details thereof; and

(b) the fresh steps taken by the Government to help more Micro, Small & Medium Enterprises (MSMEs) sector entrepreneurs in taking benefit of GST Composition scheme?

MINISTER OF STATE FOR FINANCE

(SHRI SHIV PRATAP SHUKLA)

(a) Yes Sir. The GST Council has recommended the increase in the turnover criteria to opt for Composition scheme which is proposed to be given effect by amending the CGST Act, 2017.

(b) It has been provided by a Removal of Difficulty Order No. 01/2017-Central Tax dated 13.10.2017 that aggregate turnover in order to determine a supplier's eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

Further, it has been provided that if a supplier is providing services referred to in clause (b) of paragraph 6 of Schedule II of the CGST Act (Restaurant services) and also supplies any exempt services (including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount), the said person shall be eligible for the composition scheme.
