

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

.....

**LOK SABHA**

**UNSTARRED QUESTION No.4753**

**TO BE ANSWERED ON FRIDAY, MARCH 23, 2018/CHAITRA 2, 1940 (SAKA)**

**Migration from Composite Tax to Regular Tax**

**4753. SHRIMATI KAVITHA KALVAKUNTLA:**

Will the Minister of FINANCE be pleased to state:

- (a) the total number of tax payers who have been registered under Goods and Services Tax (GST) till date;
- (b) the total number of dealers registered with the network as composition dealers;
- (c) whether a lot of composition dealers have opted out of the composition scheme and become regular tax payers; and
- (d) if so, the details thereof and the reasons therefor?

**MINISTER OF STATE FOR FINANCE  
(SHRI SHIV PRATAP SHUKLA)**

- (a) As on 19.03.2018, a total of 1,05,19,985 taxpayers are registered under GST.
- (b) As on 19.03.2018, the total number of composition dealers registered under GST is 17,98,882.
- (c) & (d) A total of 1,29,492 composition dealers have opted out from the composition scheme by exercising the option available to them. One probable reason for the same could be that the taxpayer purchasing goods from a composition dealer is not entitled for Input Tax Credit (ITC).

**\*\*\***