

GOVERNMENT OF INDIA  
MINISTRY OF MICRO, SMALL AND MEDIUM ENTERPRISES

**LOK SABHA**  
**UNSTARRED QUESTION NO. 5354**  
**TO BE ANSWERED ON 25.07.2019**

**PAYMENT OF GST BY MSME SECTOR**

5354. SHRI VIJAY KUMAR DUBEY:  
SHRI KAUSHALENDRA KUMAR:  
SHRI MANOJ TIWARI:  
SHRI REBATI TRIPURA:  
SHRI SANTOSH KUMAR:

Will the Minister of MICRO, SMALL AND MEDIUM ENTERPRISES be pleased to state:

- (a) whether the Government has any proposal to exempt or ease-out the GST filing process for Small and Medium Companies throughout the country in near future;
- (b) if so, the details thereof;
- (c) if not, the reasons therefor;
- (d) the details of other proposed tax exemptions for Small and Medium Sector Companies, if any, in the country including Uttar Pradesh, Delhi/NCR Region, Bihar and North-Eastern region etc.;
- (e) whether the Government proposes to make any provision for quarterly payment of GST by MSME sector and if so, the details thereof; and
- (f) whether the Government is considering on any separate scheme regarding payment of GST by MSME sector and if so, the details thereof?

**ANSWER**

MINISTER OF MICRO, SMALL AND MEDIUM ENTERPRISES  
(SHRI NITIN GADKARI)

(a) to (f): Yes Sir. The Government has taken various steps to ease the GST filing process for MSME sector. Annual turnover limit for availing of composition scheme has been enhanced to 1.5 crores in general and to Rs. 75 lakh for special category States viz; Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Uttarakhand. This has been implemented w.e.f 01.04.2019.

The following initiatives have also been taken to provide relief to the MSME sector under GST:-

- (i) The threshold limit of aggregate turnover for exemption from registration and payment of GST for the persons exclusively engaged in the supply of goods has been fixed at Rs. 40 lakhs. The said limit has been increased to Rs. 20 lakhs in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura and Uttarakhand with effect from 01.04.2019.
- (ii) Service providers making inter-State supplies, including those supplying through e-commerce operators, whose aggregate annual turnover does not exceed Rs.20 Lakh, have been exempted from the requirement of registration under GST.

Besides the facilities extended to small tax payers, an alternative composition scheme has been made available also for suppliers of services.

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