

Deadline to avail Composition Scheme under GST

The GST Composition Scheme is a simplified tax option for small businesses. Instead of paying GST at standard rates, eligible businesses can pay a fixed percentage of their turnover. For the **FY 2025-26**, the opt-in period expires on **March 31, 2025**. Taxpayers who wish to enroll or continue under the scheme must file **Form CMP-02** on the GST Portal before the deadline.

Who can avail?

Criteria	Details
Annual Turnover Limit	Up to ₹1.5 crore (₹75lakh for special category states)
Eligible Businesses	Manufacturers, traders, and restaurants (excluding those serving alcohol)
Not Eligible	Service providers (except notified ones), inter-state suppliers, e-commerce sellers collecting TCS, and manufacturers of ice cream, tobacco, or pan masala



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