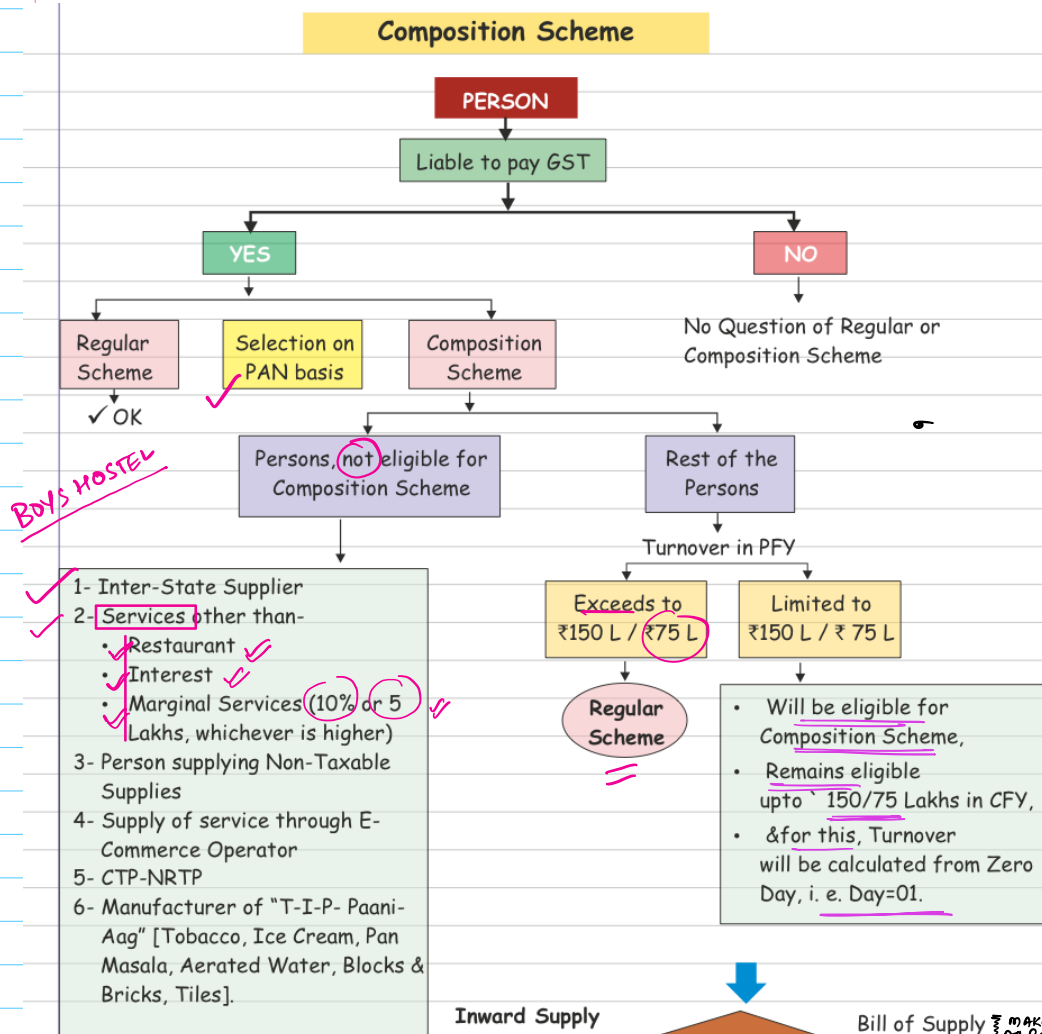


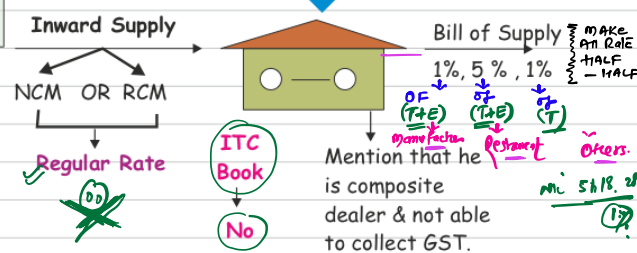
10(1)(2)
Goods focus

10(2A)
Service ✓
Cnr book.



Boys Hostel

Regular Scheme



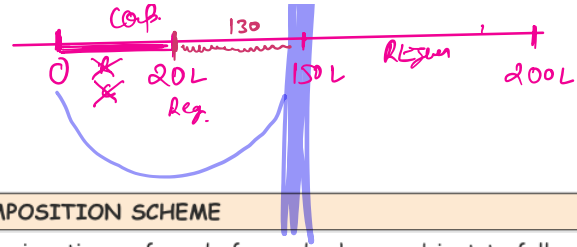
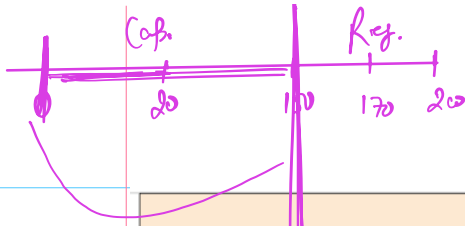
Note (1) Interest shall be ignored for All calculations.

Note (2) 75 Laku limit ratio:
M - M - N - T
AP - OK - Sikhi - Megha.

- Payment: Quarterly by 18 th
- Statement: CMP 08 (Quarterly) by 18 th
- Return: GSTR 04 (Annually) by 30 th of Next FY
- Books of Accounts: Lesser record maintenance.
- ITC can not be availed

20x1/10

NC - XE
Rm + capex



COMPOSITION SCHEME

Service focused scheme has the same charismatic as of goods focused scheme subject to following differences-

Differences between ^{Boys.} goods focused and ^{Girls.} Service focused scheme

Basis	Goods focused ¹⁰⁽¹⁾⁽²⁾ composition scheme	Service focused ^{10(2A)} composition scheme
Available for	Person engaged in the business of— *Exclusive Goods ✓ *Restaurant ✓ *Goods + <u>Service (Interest)</u> ✓ *Goods + Other limited Value Services (10% or ₹5,00,000 : whichever is higher)	Person engaged in the business of— *Exclusive SERVICES ✓ - - *Goods + Other limited Value Services (Exceeding 10% or ₹ 5,00,000 : whichever is higher) ✓
Negative List	Person engaged in the business as— *Inter- state supply of Goods /Services * CTP/NRTP *Through E commerce Operator *Manufacturer of Notified Goods *Non Taxable supplies of Goods /Services	Person engaged in the business as— *Inter- state supply of Goods /Services * CTP/NRTP *Through E commerce Operator *Manufacturer of Notified Goods *Non Taxable supplies of Goods /Services
Composite Rate	1%, 5%, 1%	6% ^{3+3%}
Turnover Limit in PFY/CFY	₹150 Lakh / ₹75 Lakh	₹50 Lakh / ₹50 Lakh