

Annual Aggregate Turnover Computation Methodology

1. Calculation of Number of GSTR- 3B eligible or liable to filed

a) Scenario- 1: As on date **Active Taxpayer - and **was not in composition** in 2019-2020**

- i. All tax payers who got registered on or before 31st March 2020 are being considered.
- ii. If Migrated tax payer or registered on or before 30th April 2020; number of GSTR- 3B eligible or liable to be filed is fixed as 12.
- iii. If new tax payers registered after 30th April 2020 then number of GSTR- 3B eligible or liable to be filed is months between 31st March 2020 and date of registration.

b) Scenario- 2: As on date **Cancelled Taxpayer - and **was not in composition** in 2019-2020.**

- i. All tax payers who got registered on or before 31st March 2020 are being considered.
- ii. Derived the cancellation w.e.f. date and the tax payers who got cancelled after 01st April 2019 are considered.
- iii. If cancellation w.e.f. date is beyond 31st March 2020 then cancellation w.e.f. date is considered as 31st March 2020 for calculation purpose.
- iv. If cancellation w.e.f. date is 1st day of the month then cancellation w.e.f. date is fixed as last day of previous months for calculation purpose.
- v. If migrated tax payers or registered before 01st April 2019 then number of GSTR- 3B eligible or liable to be filed is months between cancellation w.e.f. date and 01st April 2019.
- vi. If new tax payer registered during 2019-2020 then number of GSTR- 3B eligible or liable to be filed is months between cancellation w.e.f. date and date of registration.

c) Scenario- 3: As on date **Active Taxpayer and **was in Composition scheme for some time** in 2019-2020 and **opted out (withdrew)** from Composition Scheme during 2019-20.**

- i. All taxpayers who got registered on or before 31st March 2020 are being considered.
- ii. Number of GSTR- 3B eligible or liable to be filed is months between 31st March 2020 and date of Opt-out/Withdrawal from Composition scheme.

d) Scenario- 4: As on date **Cancelled Taxpayer and **was in Composition scheme for some time** in 2019-2020 and **opted out (withdrew)** from Composition Scheme during 2019-2020.**

- i. All taxpayers who got registered on or before 31st March 2020 are being considered.
- ii. Derived the cancellation w.e.f. date and the tax payers who got cancelled after 01st April 2019 are considered.
- iii. If cancellation w.e.f. date is beyond 31st March 2020 then cancellation w.e.f. date is considered as 31st March 2020 for calculation purpose.
- iv. If cancellation w.e.f. date is 1st day of the month then cancellation w.e.f. date is fixed as last day of previous months for calculation purpose.
- v. Number of GSTR- 3B eligible or liable to be filed is months between cancellation w.e.f date and Opt-out/Withdrawal date from Composition Scheme.

NOTE: If month between comes out to be in fraction, we consider next the highest integer. (For e.g. 2020-03-31 and 2019-09-28 comes to 6.09 we consider it as 7).

2. Calculation of Number of CMP-08 eligible or liable to be filed

a) Scenario- 1: As on date **Active Taxpayer - and **was in composition** for full year 2019-2020**

- i. All taxpayers who got registered on or before 31st March 2020 are being considered.
- ii. Number of CMP-08 eligible or liable to be filed is months between 31st March 2020 and composition start date.

b) Scenario- 2: As on date Cancelled Taxpayer - and was in composition for full year 2019-2020

- i. All taxpayers who got registered on or before 31st March 2020 are being considered.
- ii. Derived the cancellation w.e.f. date and the taxpayers who got cancelled after 01st April 2019 are considered.
- iii. If cancellation w.e.f. date is beyond 31st March 2020 then cancellation w.e.f. date is considered as 31st March 2020 for calculation purpose.
- iv. If cancellation w.e.f. date is 1st day of the months then cancellation w.e.f. date is fixed as last day of previous months for calculation purpose
- v. Number of CMP-08 eligible or liable to be filed is months between cancellation w.e.f date and composition start date.

c) Scenario- 3: As on date Active Taxpayer and was in Composition scheme for some time in 2019-2020 and opted out (withdrew) from Composition Scheme during 2019-20.

- i. All taxpayers who got registered on or before 31st March 2020 are being considered.
- ii. Number of CMP-08 eligible or liable to be filed is months between date of Opt-out/Withdrawal from Composition scheme and composition start date.

d) Scenario- 4: As on date Cancelled Taxpayer and was in Composition scheme for some time in 2019-2020 and opted out (withdrew) from Composition Scheme during 2019-20.

- i. All tax payers who got registered on or before 31st March 2020 are being considered.
- ii. Derived the cancellation w.e.f. date and the tax payers who got cancelled after 01st April 2019 are considered.
- iii. If cancellation w.e.f. date is beyond 31st March 2020 then cancellation w.e.f. date is considered as 31st March 2020 for calculation purpose.
- iv. If cancellation w.e.f. date is 1st day of the month then cancellation w.e.f. date is fixed as last day of previous months for calculation purpose.

- v. If cancellation w.e.f. date is prior to Opt-out/Withdrawal date from Composition then number of CMP-08 eligible or liable to be filed is months between cancellation w.e.f. date and Composition Start date.
- vi. If cancellation w.e.f. date is post Opt-out/Withdrawal date from Composition then number of CMP-08 eligible or liable to be filed is months between Opt-out/Withdrawal date and Composition start date.

NOTE: If month between comes out to be in fraction, we consider the next highest integer (For e.g. 2020-03-31 and 2019-09-28 comes to 6.09 we consider as 7). Further, CMP-08 being a quarterly return/statement, the output has been divided by 3.

3. Extracted GSTIN-wise Number of GSTR- 3B filed and Turnover declared in GSTR-3B

a) Number of GSTR-3B filed by the tax payer for the FY 2019-2020 and turnover declared in GSTR- 3B (Table 3.1. a, b, c, e) have been calculated.

4. Extracted GSTIN- wise Number of CMP-08 filed and Outward supply declared in CMP-08

a) Number of CMP-08 filed by the tax payer for the FY 2019-2020 and outward supply declared in CMP-08 (Table 3, Row- 1, Column- 3 of CMP-08) have been calculated.

5. Extrapolation of Turnover at GSTIN level (for those who have not filed all the returns as per their eligibility or liability)

a) GSTIN-wise GSTR-3B turnover for FY 2019-2020 has been extrapolated by the formula:

- *(Total turnover declared as per all GSTR-3B filed / No. of GSTR-3B filed) X No. of GSTR-3B eligible or liable to be filed*

b) GSTIN-wise CMP-08 outward supply has been extrapolated by the formula:

- *(Total outward supply declared as per all CMP-08 filed / No. of CMP-08 filed) X No. of CMP- 08 eligible or liable to be filed*

c) Added both the values of S. No. **5(a)** and S. No. **5(b)**.

(Note: *For those taxpayers who have filed all the returns as per their respective eligibilities, value of S. No. **5(c)** will be the **actual turnover*****)**

6. Aggregation of extrapolated turnover at PAN level or Annual Aggregate Turnover

a) Resultant values as per S.No. 5(c) are aggregated or rolled up at PAN level to arrive at the Annual Aggregate Turnover.