



S.O (E).— In exercise of the powers conferred by the first proviso to sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Commissioner, on the recommendations of the Council, in respect of filing of annual return for the financial year 2024-25 onwards, hereby exempts the registered person whose aggregate turnover in any financial year is up to two crore rupees, from filing annual return that said financial year. [F. No CBIC-20001/2/2025-GST] (Raushan Kumar) Under Secretary