

## Turnover threshold validation on filing by composition taxpayers.

With effect from FY 2021-22, a validation has been implemented on the portal so as to ensure that a taxpayer whose aggregate turnover exceeds Rs.1.5 crore for goods and/or Rs.50 lacs for goods and services will not be able to file quarterly statement in Form CMP-08 and annual return in Form GSTR-4. An alert message will be displayed on the taxpayers dashboard in such cases.