

## **Instructions for Form GST CMP – 08**

1. The taxpayer paying tax under the provisions of section 10 of the Central Goods and Services Tax Act, 2017 or by availing the benefit of notification No. 02/2019–Central Tax (Rate), dated the 7th March, 2019 [G.S.R. 189(E) dated the 7<sup>th</sup> March, 2019] shall make payment of tax on quarterly basis by the due date.
2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
3. Negative value may be reported as such if such value comes after adjustment.
4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
5. Interest shall be leviable if payment is made after the due date.
6. 'Nil' Statement shall be filed if there is no tax liability due during the quarter.