Advisory on Enhancements Related to Composition Levy Functionality under GST

Nov 1st, 2026

Some changes have been introduced on the GST portal for taxpayers registered under or opting for, the Composition Scheme. These changes will apply to applications filed through Form REG-01, CMP-02, CMP-04 and REG-14.

1. Introduction of New Composition Category

   A new category has been introduced for composition taxpayers: **"Person eligible for composition levy under Section 10(2A)"**

   Accordingly, taxpayers will now have the following options related to composition scheme:

   Option A (Existing categories – multiple selections allowed)

   - Manufacturers, other than manufacturers of such goods as may be notified by the Government for which option is not available
   - Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II
   - Any other supplier eligible for composition levy falling in Section 10(1)

   Option B (New category – single selection)

   - Person eligible for composition levy under Section 10(2A)

   Taxpayers can select either Option A categories or Option B category. But both the options cannot be selected together.

2. Facility to Change Composition Category through REG-14

   A new functionality has been introduced to enable composition taxpayers to change/update their category through Amendment application (REG-14).

   Taxpayers must ensure that the selected category is correctly updated across all GSTINs linked to the same PAN.

Thanking you,
Team GSTN