

**Advisory on Filing of Declaration In Annexure V by Goods Transport Agency (GTA) opting to pay tax under forward charge mechanism**

30/05/2023

The GTAs, who commence business or cross registration threshold on or after 1st April, 2023, and wish to opt for payment of tax under forward charge mechanism are required to file their declaration in Annexure V for the FY 2023-24 physically before the concerned jurisdictional authority.

The declaration may be filed within the specified time limits, as prescribed in the Notification. No. 05/2023-Central Tax (Rate), dated. 09.05.2023.

Thanks,

GSTN