



NOTIFICATION NO. 12/2017-CENTRAL TAX DATED 28-6-2017 [UPDATED]

[As Amended by Notification No. 78/2020- Central Tax [G.S.R. 638(E)/F.No. Cbec-20/06/09/2019-Gst], dated 15-10-2020, Notification No. 90/2020 - Central Tax, [F.No. Cbec 20/06/04/2020-Gst], dated 1-12-2020]

In pursuance of the first proviso to rule 46 of the Central Goods and Services Tax Rules, 2017, the Central Board of Excise and Customs, on the recommendations of the Council, hereby notifies that a registered person having annual turnover in the preceding financial year as specified in column (2) of the Table below shall mention the digits of Harmonised System of Nomenclature (HSN) Codes, as specified in the corresponding entry in column (3) of the said Table, in a tax invoice issued by him under the said rules.

¹[TABLE

Serial Number	Aggregate Turnover in the preceding Financial Year	Number of Digits of Harmonised System of Nomenclature Code (HSN Code)
(1)	(2)	(3)
1.	Up to rupees five crores	4
2.	more than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons:]

²[Provided further that for class of supply as specified in column (2) and whose HSN Code as specified in column (3) of the Table below, a registered person shall mention eight number of digits of HSN Codes in a tax invoice issued by him under the said rules –

S.No.	Chemical name	HSN Code
(1)	(2)	(3)
1	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100

1 Table substituted by Notification No. 78/2020- Central Tax [G.S.R. 638(E)/F.No. CBEC-20/06/09/2019-GST], Dated 15-10-2020, w.e.f. 1-4-2021. Prior to its substitution said table read as under:

"TABLE

Serial Number	Annual Turnover in the preceding Financial Year	Number of Digits of HSN Code
(1)	(2)	(3)
1.	Upto rupees one crore fifty lakhs	Nil
2.	more than rupees one crore fifty lakhs and upto rupees five crores	2
3.	more than rupees five crores	4"

2 Inserted by Notification No. 90/2020 - Central Tax [G.S.R. 747(E)/F.No. CBEC 20/06/04/2020-GST], Dated 1-12-2020, w.e.f. 1-12-2020.

2	<i>Dimethyl propylphosphonate</i>	29313200
3	<i>(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate</i>	29313600
4	<i>Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate</i>	29313700
5	<i>2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide</i>	29313500
6	<i>Dimethyl methylphosphonate</i>	29313100
7	<i>Diethyl ethylphosphonate</i>	29313300
8	<i>Methylphosphonic acid with (aminoiminomethyl) urea (1: 1)</i>	29313800
9	<i>Sodium 3-(trihydroxysilyl) propyl methylphosphonate</i>	29313400
10	<i>2,2-Diphenyl-2-hydroxyacetic acid</i>	29181700
11	<i>2-(N,N-Diisopropylamino)ethylchloride hydrochloride</i>	29211400
12	<i>2-(N,N-Dimethylamino)ethylchloride hydrochloride</i>	29211200
13	<i>2-(N,N-Diethylamino)ethylchloride hydrochloride</i>	29211300
14	<i>2-(N,N-Diisopropylamino)ethanol</i>	29221800
15	<i>2-(N,N-Diethylamino)ethanethiol</i>	29306000
16	<i>Bis(2-hydroxyethyl)sulfide</i>	29307000
17	<i>2-(N,N-Dimethylamino)ethanethiol</i>	29309092
18	<i>Product from the reaction of Methylphosphonic acid and 1,3,5-Triazine-2,4,6-triamine</i>	<i>As applicable</i>
19	<i>3-Quinuclidinol</i>	29333930
20	<i>R-(-)-3-Quinuclidinol</i>	29333930
21	<i>3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9- dioxide</i>	29313900
22	<i>Propylphosphonic dichloride</i>	29313900
23	<i>Methylphosphonic dichloride</i>	29313900
24	<i>Diphenyl methylphosphonate</i>	29313900
25	<i>O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate</i>	29313900
26	<i>Methylphosphonic acid</i>	29313900
27	<i>Product from the reaction of methylphosphonic acid and 1,2-ethanediamine</i>	<i>As applicable</i>

28	<i>Phosphonic acid,methyl-, polyglycol ester (Exolit OP 560 TP)</i>	38249900
29	<i>Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560)</i>	38249900
30	<i>Bis (polyoxyethylene) methylphosphonate</i>	39072090
31	<i>Poly(1,3-phenylene methyl phosphonate)</i>	39119090
32	<i>Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide</i>	38249900
33.	<i>Carbonyl dichloride</i>	28121100
34.	<i>Cyanogen chloride</i>	28531000
35.	<i>Hydrogen cyanide</i>	28111200
36.	<i>Trichloronitromethane</i>	29049100
37.	<i>Phosphorus oxychloride</i>	28121200
38.	<i>Phosphorus trichloride</i>	28121300
39.	<i>Phosphorus pentachloride</i>	28121400
40.	<i>Trimethyl phosphite</i>	29202300
41.	<i>Triethyl phosphite</i>	29202400
42.	<i>Dimethyl phosphite</i>	29202100
43.	<i>Diethyl phosphite</i>	29202200
44.	<i>Sulfur monochloride</i>	28121500
45.	<i>Sulfur dichloride</i>	28121600
46.	<i>Thionyl chloride</i>	28121700
47.	<i>Ethyldiethanolamine</i>	29221720
48.	<i>Methyldiethanolamine</i>	29221710
49.	<i>Triethanolamine</i>	29221500]

2. This notification shall come into force from the 1st day of July, 2017.