

NOTIFICATION NO. 5/2017-INTEGRATED TAX, DATED 28-6-2017 [UPDATED]

[As Amended by Notification No. 6/2020- Integrated Tax [G.S.R. 640(E)/F.No. Cbec-20/06/09/2019-Gst], dated 15-10-2020]

In pursuance of the first proviso to rule 46 of the Central Goods and Services Tax Rules, 2017 read with notification No. 4/2017-Integrated Tax, dated the 28th June 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 such person under the said rules.

¹[TABLE

Serial Number	Annual 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. This notification shall come into force with effect from the 1st day of July, 2017.

1 Table substituted by Notification No. 6/2020- Integrated Tax [G.S.R. 640(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

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