

**GOVERNMENT OF PUDUCHERRY**

(Abstract)

Commercial Taxes – Puducherry Goods and Services Tax Rules, 2017 – Mentioning of HSN Codes in invoices - Notification – Order – Issued.

**COMMERCIAL TAXES SECRETARIAT**

G.O. Ms. No. 113 /A1/CT/2017

Puducherry, dated 29.06.2017

**ORDER:**

The following notification shall be published in the Official Gazette of the Government of Puducherry.

**NOTIFICATION**

In pursuance of the first proviso to rule 46 of the Puducherry Goods and Services Tax Rules, 2017, the Lieutenant-Governor, Puducherry, 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.

**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. This notification shall come into force from the 1<sup>st</sup> day of July, 2017.

(By order of the Lieutenant-Governor)

  
(Dr. V. CANDAVELOU, I.A.S.)

Commissioner-cum-Secretary

315 to Government (Finance)

To

The Director of Stationery & Printing, Puducherry.

*with the request to publish in the Extraordinary Gazette and send 150 copies to this department for reference and record.*

Copy to: The Commissioner (CT), Commercial Taxes Department, Puducherry.

