



**GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK**

No.12/2017-State Tax

Date: 30.06.2017

NOTIFICATION

In pursuance of the first proviso to rule 46 of the Sikkim Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby notifies that the registered person having annual turnover 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 them 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.	rupees five crores and above	4

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

M.G.Kiran
Principal Secretary
Finance, Revenue & Expenditure Deptt.
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