

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 30th June, 2017

No.S.O.23 /PGSTR/2017/R.46/ 2017.-In pursuance of the first proviso to rule 46 of the Punjab Goods and Services Tax Rules, 2017, and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to notify 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 on and with effect from the 1st day of July, 2017.

A. VENU PRASAD,

Financial Commissioner Taxation and
Secretary to Government of Punjab,
Department of Excise and Taxation.