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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

NOTIFICATION

No. 1152-F.T.

Dated Howrah, the 29th day of June, 2017

In pursuance of the first proviso to rule 46 of the West Bengal Goods and Services Tax Rules, 2017, the Governor, on the recommendations of the Council, is pleased hereby to notify 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 crore	2
3.	rupees five crore and above	4

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

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY
Joint Secretary to the Government of West Bengal