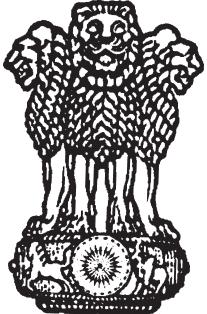


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THURSDAY, JUNE 29, 2017

[SAKA 1939]

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 29<sup>th</sup> 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**

<b>Serial Number</b>	<b>Annual Turnover in the preceding Financial Year</b>	<b>Number of Digits of HSN Code</b>
(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 1<sup>st</sup> day of July, 2017.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY  
 Joint Secretary to the Government of West Bengal