GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

TGST Notification No. 3/2017

CCT’s Ref No. A(1)/90/2017, Dt. 26-07-2017


2. G.O.Ms No. 121, Revenue (CT-II) Department, Dt. 30-06-2017.

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In exercise of the powers conferred in First Proviso to Rule 46 of the Telangana Goods and Services Tax Rules, 2017, the Commissioner of State Tax, on the recommendations of the GST Council, hereby notifies that a 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>
<thead>
<tr>
<th>Serial Number</th>
<th>Annual Turnover in the Preceding Financial Year</th>
<th>Number of Digits of HSN Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Upto Rupees One Crore Fifty Lakhs</td>
<td>Nil</td>
</tr>
<tr>
<td>2.</td>
<td>More than Rupees One Crore Fifty Lakhs and upto Rupees Five Crores</td>
<td>2</td>
</tr>
<tr>
<td>3.</td>
<td>More than Rupees Five Crores</td>
<td>4</td>
</tr>
</tbody>
</table>

2. This notification shall be deemed to have come into force with effect from 1st day of July, 2017.

Sd/- V.Anil Kumar
Commissioner of State Tax

To:
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)
Telangana, Hyderabad for publication of the Notification (2 copies)
All Deputy Commissioners (Commercial Taxes) in the State of Telangana
The General Administration (Vigilance & Enforcement) Department,
B.R.K.R. Building, Telangana, Hyderabad
The Secretary, Sales Tax Appellate Tribunal, Hyderabad
The State Representative before the Sales Tax Appellate Tribunal, Hyderabad
The Director General, General Administration (Vigilance & Enforcement) Department, Telangana State, B.R.K.Buildings, Hyderabad
Copy to:
The Accountant General, Telangana State, Hyderabad.
The Law (C) Department, Telangana Secretariat, Hyderabad
The P.S. to the Addl. Principal Secretary to Hon’ble Chief Minister, Government of Telangana
The Principal Secretary to the Hon’ble Chief Minister & Minister for Commercial Taxes
The P.S. to Principal Secretary to Government, Revenue (CT & Ex.) Department
Sf / Sc