



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

নং 353 দিশপুৰ, বৃহস্পতিবাৰ, 29 জুন, 2017, 8 আহাৰ, 1939 (শক)

No. 353 Dispur, Thursday, 29th June, 2017, 8th Asadha, 1939 (S.E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 29th June, 2017

No. FTX.56/2017/32.- In pursuance of the first proviso to rule 46 of the of the Assam Goods and Services Tax Rules, 2017, the Governor of Assam, 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.	More than rupees five crores	4

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

V. B. PYARELAL,
Additional Chief Secretary to the Government of Assam,
Finance Department.