



ಖಶೇ**ಫ** ರಾಜ್ಯ ಪ9ಕೆ

ಭಾಗ <i>–IVA</i>	ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಜೂನ್ ೨೯, ೨೦೧೭ (ಅಷಾಢ ೦೮, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೬೧೯
Part-IVA	Bengaluru, Thursday, June 29, 2017 (Ashada 08, Shaka Varsha 1939)	No. 619

OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES (KARNATAKA) NOTIFICATION (12/2017)

No. KST.GST.CR.01/17-18, Bengaluru, dated: 29.06.2017.

In pursuance of the first proviso to rule 46 of the Karnataka Goods and Services Tax Rules, 2017, the Commissioner on the recommendations of Goods and Services Tax Council, hereby notifies that the registered person having annual turnover as specified in column (2) of the Table below shall mention the digits of 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 but upto rupees five Crores	2
3.	More than rupees five Crores	4

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

RITVIK PANDEY

Commissioner of Commercial Taxes (Karnataka), Bengaluru