

**(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)  
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI  
DEPARTMENT OF TRADE AND TAXES  
I.P. ESTATE: NEW DELHI-110 002**

No.F3(786)/Policy/GST/2017/470-480

Dated: 30.06.2017

**Notification No.12/2017- State Tax**

No.F3( )/DT&T/GST/2017/ — In pursuance of the first proviso to rule 46 of the Delhi Goods and Services Tax Rules, 2017, the Department of Trade and Taxes, Government of National Capital Territory of Delhi, 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.	rupees five crores and above	4

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

**(H. Rajesh Prasad)  
Commissioner  
State Tax, Delhi**

Copy forwarded for information to:-

1. The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
2. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi
3. The Principal Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi
4. The Principal Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
5. The Commissioner, Value Added Tax, VyaparBhawan, I.P. Estate, New Delhi.
6. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
7. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
8. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
10. Additional Commissioner, System Branch, Department of Trade and Taxes, GNCTD, with the request to upload the notification on the department's site.
11. Guard File.

( Dinesh Gandhi )  
Asstt. Commissioner (GST)