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SECTION 3, SUB-SECTION (i)]**

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

**Notification No. 5/2017 – Integrated Tax**

**New Delhi, the 28<sup>th</sup> June, 2017  
7 Ashadha, 1939 Saka**

G.S.R. ....(E).— In pursuance of the first proviso to rule 46 of the Central Goods and Services Tax Rules, 2017 read with notification No. 4/2017-Integrated Tax, dated the 28<sup>th</sup> June 2017, the Central Board of Excise and Customs, on the recommendations of the Council, hereby notifies that a registered person having annual turnover in the preceding financial year 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 such person 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

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

[F. No.349/72/2017-GST]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Government of India