Taxable persons who are required to mention HSN code / Service Accounting Code in tax invoice

CCT’s Ref. No. CCW/GST/74/2015-A-1,- In pursuance of the first proviso to rule 46 of the Andhra Pradesh Goods and Services Tax Rules, 2017, the Government of Andhra Pradesh, 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 :-

[1]
### Table

<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></td>
<td></td>
</tr>
<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 but 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 come into force from the 1st day of July, 2017.

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J. SYAMALA RAO,


Chief Commissioner of State Tax.

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