



**Office of the Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai -600 005.**

**Notification issued
by Commissioner of State Tax,
under T.N.G.S.T Act 2017 & T.N.G.S.T Rules 2017.**

No.13/2020-TNGST
PP2/5520/2020

Chennai, Friday, October 16th, 2020
Purattasi 30, Sarvari, Thiruvalluvar Aandu-2051

NOTIFICATION

In exercise of the powers conferred by the first proviso to rule 46 of the Tamil Nadu Goods and Services Tax Rules, 2017, the Commissioner, on the recommendations of the Council, hereby makes the following amendment in the Notification issued by the Commissioner of Commercial Taxes in No. 1 (Rc 085/2017 Taxation A1) dated the 29th June, 2017, namely:-

In the said notification, with effect from the 01st day of April, 2021, for the Table, the following shall be substituted, namely, -

"Table

| Serial Number (1) | Aggregate Turnover in the preceding Financial Year (2) | Number of Digits of Harmonised System of Nomenclature Code (HSN Code) (3) |
|----------------------|---|--|
| 1. | Up to rupees five crores | 4 |
| 2. | more than rupees five crores | 6 |

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons."

Sd/- M.A.Siddique
Principal Secretary /
Commissioner of State Tax

//True Copy//

T. S. K. Chandrasekar
Assistant Commissioner 18/10/2020