[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Notification No. 78/2020 – Central Tax

New Delhi, the 15th October, 2020

G.S.R.....(E).—In exercise of the powers conferred by the first proviso to rule 46 of the Central Goods and Services Tax Rules, 2017, the Central Board of Indirect Taxes and Customs, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.12/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 660(E), dated the 28th 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.".

[F. No. CBEC-20/06/09/2019-GST]

(Pramod Kumar)
Director, Government of India

IndiaCode

Note: The principal notification number 12/2017 – Central Tax, dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.660(E), dated the 28th June, 2017.

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