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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 15/2017 – Union Territory Tax

New Delhi, the 30th June, 2017
9 Ashadha, Saka 1939

G.S.R. …..(E).— In pursuance of the first proviso to rule 46 of the Union Territory Goods and Services Tax (Lakshadweep) Rule, 2017, the Central Government, 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 Harmonised System of Nomenclature Codes, as specified in the corresponding entry in column (3) of the said Table, in a tax invoice issued by them under the said notification:

Indiacode

Table

Serial Number	Turnover	Number of Digits of Harmonised System of Nomenclature Code
(1)	(2)	(3)
1.	Less than one crore fifty lakhs rupees	Nil
2.	More than one crore fifty lakhs rupees but less than five Crores rupees	2
3.	Five Crores rupees and above	4

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

[F. No. S-31011/25/2017-ST-I-DOR]

(S.R.MEENA)
Under Secretary to the Government of India