

EXTRAORDINARY

REGD. NO. JK—33



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Separate paging is given to this part in order that it may be filed as a
separate compilation.

PART I-B

Jammu and Kashmir Government—Notifications.

GOVERNMENT OF JAMMU AND KASHMIR
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Jammu, the 2nd January, 2018.

SRO-3.—In exercise of the powers conferred by clause (i) of first proviso to rule 46 of the Jammu and Kashmir Goods and Services Tax Rules, 2017, the State Government, on the recommendations of the Council, hereby notify 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 him under the said rules :—

Table

Serial Number	Annual Turnover in the preceding Financial Year	Number of Digits of HSN Code
(1)	(2)	(3)
1.	Up to rupees one crore fifty lakhs	Nil
2.	More than rupees one crore fifty lakhs and up to rupees five crores	2
3.	More than rupees five crores	4

This notification shall have deemed to come into force w. e. f. 8th day of July, 2017.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,
Principal Secretary to Government,
Finance Department.