


MANIPUR GAZETTE

E X T R A O R D I N A R Y
P U B L I S H E D B Y A U T H O R I T Y

No. 129

Imphal, Thursday, June 29, 2017

(Asadha 8, 1939)

GOVERNMENT OF MANIPUR
SECRETARIAT : FINANCE DEPARTMENT
(EXPENDITURE SECTION)

NOTIFICATION

Imphal, the 29th June, 2017

No. 5/10/2017-FD(TAX)(C).— In pursuance of the first proviso to rule 46 of the Manipur Goods and Services Tax Rules, 2017, the Central Board of Excise and Customs, on the recommendations of the Council, hereby notifies 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.	Upto rupees one crore fifty lakhs	Nil
2.	more than rupees one crore fifty lakhs and upto rupees five crores	2
3.	more than rupees five crores	4

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

VIVEK KUMAR DEWANGAN,
Commissioner (Finance),
Government of Manipur.