



Government of Jammu and Kashmir  
**Finance Department**  
Civil Secretariat, Jammu.

**Notification**  
**Jammu, the 2nd January, 2018**

**SRO 03** .- 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.	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

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.

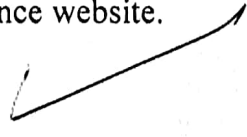
No: ET/Estt/119/2017-II/GST

Dated: 02 - 01 - 2018.

Copy to the:-

1. Secretary, GST Council, New Delhi.
2. All Financial Commissioners.
3. Principal Resident Commissioner, J&K Government, New Delhi.
4. Principal Secretary to Hon'ble Governor.
5. All Principal Secretaries to Government.
6. Principal Secretary to Hon'ble Chief Minister.
7. All Commissioner/Secretaries to Government.
8. Divisional Commissioner, Jammu/Kashmir.

9. Excise Commissioner, J&K, Srinagar.
10. Commissioner, Commercial Taxes, J&K, Srinagar.
11. Additional Commissioner Commercial Taxes (Adm) Jammu/Kashmir.
12. Additional Commissioner Commercial Taxes Tax Planning, J&K.
13. Private Secretary to Hon'ble Minister for Finance.
14. Private Secretary to Hon'ble Minister of State for Finance.
15. President Kashmir Chamber of Commerce & Industry, Kashmir.
16. President Federation of industry, Kashmir.
17. President Chamber of Commerce and Industry , Jammu.
18. President Industries association, Bari Brahmna, Jammu.
19. President Tax Bar Association, Jammu/ Srinagar.
20. General Manager, Government Press Jammu/ Kashmir.
21. Private Secretary to Commissioner/ Secretary to Government, Finance Department.
22. Government order file/Stock/Finance website.



*[Handwritten signature]*  
21/11/18

(Dr. Aadil Fareed)

Under Secretary to the Government