

Notification No. 6/2020 – Integrated Tax (Rate)

Dated – 15th October, 2020

Seeks to notify the number of HSN digits required on tax invoice

CBIC, on the recommendations of the Council, made the following amendment in the notification No.5/2017 – Integrated Tax, was issued on 28th June, 2017. In this notification the following the Table shall be substituted with effect from the 1st April, 2021.

Table

Sl N	Aggregate Turnover in the preceding Financial Year (2)	Number of Digits of Harmonised System of Nomenclature Code (HSN Code)
(1)	(2)	(3)
1	Up to Rs. 5 crores	4
2	more than Rs. 5 crores	6

For more details, please follow: <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-6-2020-igst-english.pdf>