

## Notification No. 78/2020 – Central Tax

Dated – 15<sup>th</sup> 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.12/2017 – Central 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

SI 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-78-central-tax-english-2020.pdf>