Circular No. EPS/3/2021-22
To: Members of the Council

Sub : HSN Codes on GST Invoices

Dear Member,

With effect from April 1, 2021, it is mandatory for GST taxpayers, having turnover of more than Rs. 5 crore in the preceding financial year, to furnish 6 digits HSN code on the Invoices issued for supplies of taxable goods.

Further, it is mandatory for GST taxpayers, having turnover of upto Rs.5 crore in the preceding financial year, to furnish 4 digits HSN code on the Invoices.

Till March 31, 2021, the requirement was to mention the HSN codes at the 4 digits and 2 digits respectively.

In this regard, CBIC had earlier issued Notification No. 78/2020-Central Tax, dated 15.10.2020, a copy of which is enclosed herewith (click here).

We would request you to please take a note of the above and do the needful.

Thanking You,

A. Ravi Kumar
Joint Director

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