



കേരള സർക്കാർ
Government of Kerala
2017



Regn. No. KERBIL/2012/45073
dated 5-9-2012 with RNI

Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസറ്റ് KERALA GAZETTE

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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PART III

Commissionerate of Commercial Taxes

NOTIFICATIONS

(1)

No. 1/2017—State Tax.

Thiruvananthapuram, 6th July, 2017.

No. 1/2017.—In pursuance of the first proviso to rule 46 of the Kerala Goods and Services Tax Rules, 2017, the Commissioner, 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

Sl. No.	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.

(2)

No. 2/2017—State Tax.

Thiruvananthapuram, 6th July, 2017.

No. 2/2017.—In pursuance of sub-rule (3) of rule 26 of the Kerala Goods and Services Tax Rules, 2017, the Commissioner hereby notifies the following modes of verification, for the purpose of the said rule, namely:-

- (i) Aadhaar based Electronic Verification Code (EVC);

(ii) Electronic verification code generated through net banking login on the common portal;

(iii) Electronic verification code generated on the common portal.

2. This notification shall be deemed to have come into force with effect from the 22nd day of June, 2017.

Office of the Commissioner of
Commercial Taxes,
Karamana, Thiruvananthapuram.

(Sd.)
Commissioner.