



Changes in the HSN code from 01.04.2021

Notification No. 78/2020 – Central Tax dated 15.10.2020.

As per the first proviso to Rule 46 of CGST Rules 2017, CBIC makes amendment in the Notification No.12/2017 – Central Tax dated 28th June 2017 and in the said Notification with effect from 01.04.2021 the following shall be substituted namely, -

Serial Number	Aggregate Turnover in the preceding Financial Year	Number of Digits of Harmonised System of Nomenclature Code (HSN Code)
1	Up to rupees five crores	4
2	more than rupees five crores	6

Provided any supply made by a registered person having aggregate turnover upto five crore rupees in the previous FY to unregistered persons shall not mention the number of digits of HSN code in his tax invoice.

Notification No. 90/2020 – Central Tax dated 01.12.2020.

CBIC notifies 8 digits of HSN Codes in a tax invoice to be issued by a registered person for following goods.

S.NO	Chemical Name	HSN Code
1	Mixture of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl) methyl methyl methylphosphonate (CAS RN 41203-81-0) and Bis [(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate (CAS RN42595-45-9)	38249100
2	Dimethyl propylphosphonate	29313200



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3	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate	29313600
4	Bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl]methylphosphonate	29313700
5	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	29313500
6	Dimethyl methylphosphonate	29313100
7	Diethyl ethylphosphonate	29313300
8	Methylphosphonic acid with (aminoiminomethyl) urea (1: 1)	29313800
9	Sodium 3-(trihydroxysilyl) propyl methylphosphonate	29313400
10	2,2-Diphenyl-2-hydroxyacetic acid	29181700
11	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	29211400
12	2-(N,N-Dimethylamino)ethylchloride hydrochloride	29211200
13	2-(N,N-Diethylamino)ethylchloride hydrochloride	29211300
14	2-(N,N-Diisopropylamino)ethanol	29221800
15	2-(N,N-Diethylamino)ethanethiol	29306000
16	Bis(2-hydroxyethyl)sulfide	29307000
17	2-(N,N-Dimethylamino)ethanethiol	29309092
18	Product from the reaction of Methylphosphonic acid and 1,3,5-Triazine-2,4,6- triamine	As applicable
19	3-Quinuclidinol	29333930
20	R-(-)-3-Quinuclidinol	29333930
21	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro [5.5] undecane 3,9- dioxide	29313900
22	Propylphosphonic dichloride	29313900
23	Methylphosphonic dichloride	29313900
24	Diphenyl methylphosphonate	29313900
25	O-(3-chloropropyl)O-[4-nitro-3-(trifluoromethyl)phenyl]methylphosphonothionate	29313900
26	Methylphosphonic acid	29313900
27	Product from the reaction of methylphosphonic acid and 1,2-ethanediamine	As applicable
28	Phosphonic acid,methyl-, polyglycol ester (Exolit OP 560 TP)	38249900

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29	Phosphonic acid,methyl-,polyglycol ester (Exolit OP 560)	38249900
30	Bis (polyoxyethylene) methylphosphonate	39072090
31	Poly(1,3-phenylene methyl phosphonate)	39119090
32	Dimethylmethylphosphonate, polymer with oxirane and phosphorus oxide	38249900
33	Carbonyl dichloride	28121100
34	Cyanogen chloride	28531000
35	Hydrogen cyanide	28111200
36	Trichloronitromethane	29049100
37	Phosphorus oxychloride	28121200
38	Phosphorus trichloride	28121300
39	Phosphorus pentachloride	28121400
40	Trimethyl phosphite	29202300
41	Triethyl phosphite	29202400
42	Dimethyl phosphite	29202100
43	Diethyl phosphite	29202200
44	Sulfur monochloride	28121500
45	Sulfur dichloride	28121600
46	Thionyl chloride	28121700
47	Ethyldiethanolamine	29221720
48	Methyldiethanolamine	29221710
49	Triethanolamine	29221500