

**B C Bhat B.Sc. LLB**  
**Advocate & Tax Consultant – Indirect Taxes**  
**No.81, 11<sup>th</sup> Main, Next to Indian TV**  
**Kamakshi Hospital Road, Saraswathipuram**  
**MYSORE – 570 009**

**Tel : Mobile : 93421 22411**  
**Office : 0821 - 2546655**  
**Res: 0821 - 2547270**  
**e-mail ID : [bhatbc@gmail.com](mailto:bhatbc@gmail.com)**

---

BA/BCB

22.06.2021

To,

The Chief Financial Officer  
M/s. Chamundeshwari Electricity Supply Corporation Limited  
Corporate Office  
# 29, Vijayanagara 2<sup>nd</sup> Stage, Hinkal,  
MYSORE – 570 017

Dear Sir,

**Sub: HSN Code for various items with GST rate of Tax**

Please find attached the list of items with HSN code and GST rate of Tax for your reference. In this connection please be informed that :-

1. The Rate of GST mentioned in the list is the Total tax. For the purchases or sale within the State CGST & SGST equally applicable. In the case of Interstate Purchase/Sale – IGST is applicable
2. HSN code & GST rate is mentioned in the yellow colour. Corrections are also made in yellow colour wherever applicable.
3. HSN Code for Electricity Energy is 27160000 and SAC Code for Distribution of Electricity is 996912. Both are exempted from GST.
4. Vide Notn. No.78/2020 CT dt.15.10.2020, w.e.f.01.04.2021, the Registered person whose annual turnover in the preceding financial is more than Rs.5.00cr has to mention 6 digit HSN code in the Tax Invoice. Accordingly company has to mention 6 digit HSN code in the Tax Invoice for supply of goods.

This is for your kind information please. Should you need any more clarifications, please free to contact me.

Thanking you,  
Yours truly,



(B.C.Bhat)  
Tax Consultant