

**GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)**

**NOTIFICATION**

**NO. FIN/TAX-3/89(Pt) /276**

**Dated: 18<sup>th</sup> April 2017.**

In exercise of the powers conferred by Sub-Section 3 of Section 3A of the Nagaland ( Sale of Petroleum and Petroleum Products including Motor Spirit and Lubricants) Taxation Act, 1967 (as amended), the Governor of Nagaland is pleased to notify that the rate of tax prescribed under Serial Number 5 and 6 of Schedule II of the Act shall stand amended as follows.

| Sl.No. | Items  | Existing Rate of Tax | Amended Rate of Tax |
|--------|--|----------------------|---------------------|
| 1.     | Aviation Turbine Fuel (ATF) sold to Turbo-Prop Aircraft as specified in clause (ii d) of section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956). | 5%                   | 1%                  |
| 2      | Aviation Turbine Fuel (ATF) not falling under above  | 20%                  | 1%                  |

The amended rate shall come into effect from the date of issue of this Notification.

Sd/-

**(TEMJEN TOY)**

Additional Chief Secretary & Finance Commissioner

**Dated: 18<sup>th</sup> April 2017**

**NO. FIN/TAX-3/89(Pt)**

Copy to:

1. Commissioner & Secretary to the Governor, Raj Bhavan, Kohima.
2. Commissioner & Secretary to the Chief Minister, Nagaland, Kohima.
3. P.S to all Ministers, Nagaland.
4. P.S to all Parliamentary Secretaries, Nagaland.
5. Secretary to the Government of India, Ministry of Civil Aviation, New Delhi-110003.
6. OSD to the Chief Secretary, Nagaland, Kohima.
7. OSD to Cabinet Secretary, Nagaland, Kohima.
8. All Addl. Chief Secretaries/Principal Secretaries/Commissioner & Secretaries/Secretaries to the Government of Nagaland.
9. Commissioner of Taxes, Nagaland, Dimapur.
10. All Deputy Commissioners/Addl. Deputy Commissioners' Nagaland.
11. All Heads of Departments.
12. Publisher, Nagaland Gazette for publication in the Gazette at the earliest.
13. The Director, Information and Public Relations, Kohima for wide publicity.
14. Guard File.

**(TEMJEN TOY)**

Additional Chief Secretary & Finance Commissioner

*Adhikary*

*@ 22/4*

*Noted  
circulate to all  
concern for info  
and wk  
22/4/17*

*TEMJEN TOY  
18/4/17*