

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(Revenue Branch)

F.NO.FIN/REV-3/GST/1/08 (Pt-1) "R"

Dated Kohima, the 30th June, 2017

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 54 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council hereby notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Nagaland Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Nagaland Goods and Services Tax Act.

2. This notification shall come into force with effect from the 1st day of July, 2017.

(Taliremba)
Officer on Special Duty (Finance)

F.NO.FIN/REV-3/GST/1/08 (Pt-1)

Dated Kohima, the 30th June, 2017

Copy to:-

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The Commissioner & Secretary to Chief Minister.
3. OSD to CS for information of the Chief Secretary.
4. The P.S. to all Ministers, Nagaland Kohima.
5. The P.S. to all Parliamentary Secretaries, Nagaland, Kohima.
6. All the Addl. Chief Secretary/Principal Secretaries/Commissioner & Secretaries/Secretaries to the Government of Nagaland.
7. The Commissioner, Nagaland: Kohima.
8. The Commissioner of Taxes, Nagaland: Dimapur.
9. All Deputy Commissioners/Addl. Deputy Commissioners of Nagaland.
10. All Heads of Department.
11. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
12. The Director, Information and Public Relations, Kohima for wide publicity.
13. Guard file.

(Taliremba)
Officer on Special Duty (Finance)

