

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(Revenue Branch)

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

Dated Kohima, the 30<sup>th</sup> June, 2017

**NOTIFICATION**

In exercise of the powers conferred by section 55 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby specifies the Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent. of the applicable state tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.

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

(Taliremba)  
Officer on Special Duty (Finance)

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

Dated Kohima, the 30<sup>th</sup> 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)