

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

F.NO.FIN/REV/GST/MISC/23/2017

Dated: 11th May 2021

ORDER

Sub: Appointment of State Nodal Authority for grant of Ad hoc Exemption as per Order No.4/2021-Customs, dated 03-05-2021.

Ministry of Finance, Government of India, in exercise of the powers conferred by sub-section (2) of Section 25 of the Customs Act, 1962 (52 of 1962) vide Ad hoc Exemption Order No.4/2021, dated 03-05-2021 (Copy enclosed) has exempted the goods of the description as specified in the said notifications listed in the Appendix to the order, falling within the Chapter, Heading, Sub-Heading or Tariff Item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the integrated tax leviable thereon under sub-section (7) of Section 3 of the said Customs Tariff Act, read with Section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) subject to the conditions specified in the Annexure to the said exemption order. The said exemption order shall remain in force up to and inclusive of the 30th day of June, 2021 and shall also apply to goods which are pending for clearance on the date of issue of this Order.

Condition No. 3 of the Annexure to the said order requires that “before clearance of the goods, the importer produces to the Deputy or Assistant Commissioner of Customs, as the case may be, a certificate from **a Nodal Authority, appointed by a State Government**, that the imported goods are meant for free distribution for COVID relief, by the State Government, or the entity, relief agency or statutory body, as specified in such certificate”.

Similarly, condition No. 4 requires a certification by the Nodal Authority of the State Government, of the statement containing the details of goods distributed free of cost by the importer.

In order to ensure implementation of the aforesaid Order, **Shri Wochamo Odyuo, Additional Commissioner of State Taxes, Nagaland**, Mobile No. 9436007322, email- commr.tax-ngl@nic.in is hereby appointed as the Nodal Authority for the Government of Nagaland, to ensure compliance of conditions number 3 and 4 of the Annexure to the aforesaid Order No.4/2021-Customs.

The importer shall make a SELF DECLARATION (on the letter head of the department/entity/relief agency/statutory body) in **Annexure-I** (attached) to the State Nodal Authority at email: commr.tax-ngl@nic.in

The State Nodal Authority shall issue the Authorisation/Recommendation for Exemption from IGST in **Annexure-II** (attached)

Enclosed: **As stated.**

Sd/-

(**Sentiyanger Imchen**)

Addl. Chief Secretary & Finance Commissioner

Dated: 11th May 2021

F.NO.FIN/REV/ GST/MISC/23/2017

Copy to:-

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

(**Taliremba**)

Officer on Special Duty (Finance)

ANNEXURE-I

SELF DECLARATION

(on the letter head of the department/entity/relief agency/statutory body)

I,, (Name & Designation), M/s(Registration No. (in case of NGO)/GST No. (if available) do hereby declare as under: -

1. That the goods imported are among the specified goods as per notification No. 27/2021-Customs dated 20.04.21 (as amended by notification no.29/2021- Customs dated 30.4.21) and 28/2021-Customs dated 24.04.21.
2. That the said goods are imported free of cost for the purpose of Covid relief.
3. That the said goods are received from abroad for free distribution in India for the purpose of Covid relief.
4. That a statement containing details of goods distributed free of cost will be submitted within a period of six months (or such extended period) or earlier from the date of importation.
5. That all the conditions as mentioned in the said notifications/guidelines/adhoc exemption order shall be complied time to time.
6. That the Country of exports is.....
7. That the Exporters details are.....
8. That the tentative date of Import (arrival in India) is
9. That the items are as per the description below: -

S. No.	Description of goods with specification	Customs-Tariff heading/sub-heading	Quantity

10. That the tentative details of beneficiary/(ies) (Name & address of organisation to whom relief material being provided. In case, relief goods are being distributed to individuals- "for distribution to individuals" be mentioned) is-

Signature with Stamp

ANNEXURE-II

AUTHORIZATION/EXEMPTION FROM IGST

(On the official stationery of any nodal authority appointed by a State Government)

To,

The Commissioner of Customs.....

This is to certify the M/s, [address], has been authorised as the relief agency for free distribution of Covid relief material received free of cost from outside India availing the exemption from IGST under the customs adhoc exemption order 4/2021-Cus, date the 3rd May, 2021. The said M/s shall import Covid relief supply free of cost for free distribution in India as per details in the Annexure (attached), at..... Customs Station. Exemption from IGST is recommended for such imports by M/s..... under the said adhoc exemption order. The relief agency shall provide the details of items so imported and distributed free of cost to the Deputy/Assistant Commissioner of Customs at the Port/Airport of import within the period prescribed in the said order, after due certification by this authority.

Annexure

1. Country of exports:

2. Exporters details

3. Items

Sl. No.	Description of goods with specification	Customs-Tariff heading/sub-heading	Quantity

[Signature of the State Nodal Authority]
With Official Seal