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GOVERNMENT OF NAGALAND
OFFICE OF THE COMMISSIONER OF STATE TAXES
NAGALAND: DIMAPUR


ORDER No.04/2017-GST

Dated Dimapur, the 15th September, 2017

NO.CT/LEG/NGST-ORD/8/17 :In exercise of the powers conferred by clause (91) of section 2 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (herein after referred to as the said Act) and sub-section (1) and (3) of section 5 of the said Act, the Commissioner of State Tax, Nagaland hereby assigns the officers mentioned in Column (2) of the Table below, the **functions as the proper officers** or as specified in relation to the various sections of the said Act or the Rules made there under as mentioned in the corresponding entry in Column (3) of the said Table:-

Table

Sl. No.	Designation of the Officer	Sub-Sl. No.	Functions under Section of the Nagaland Goods and Services Tax Act, 2017 or the Nagaland Goods and Services Tax Rule, 2017
I	Additional Commissioner of State Tax	1	Sub-section (6) of Section 35
		2	Sub-section (12) of Section 52
		3	Proviso to sub-section (4) of Section 65
		4	Sub-section (1) of Section 66
		5	Proviso to sub-section (7) of Section 67
		6	Sub-sections (1), (2),(3),(4),(5),(6),(7),(8) (9), (11) and (12) of Section 67
		7	Sub-section (3) of Section 68
		8	Sub-section (1) of Section 70
		9	Sub-sections (1) and (2) of Section 71
		10	Section 80
		11	Proviso to Section 81
		12	Proviso to sub-section (6) of Section 129
		13	Section 138
		14	Section 153
		15	Sub-sections (1) and (2) of Section 159
		16	Sub-rule (2) of Rule 97
		17	Sub-rules (1),(2),(3),(4) and (5) of Rule 139
		18	Sub-rule (2) of Rule 140
		19	Rule 163
II	Joint Commissioner of State Tax	1	Sub-section (6) of Section 35
		2	Sub-section (12) of Section 52
		3	Sub-section (1),(6) and (7) of Section 65
		4	Sub-section (1) of Section 66



			Proviso to sub-section (7) of Section 67
		5	Sub-sections (1), (2),(3),(4),(5),(6),(7),(8) (9), (11) and (12) of Section 67
		6	Sub-section (3) of Section 68
		7	Sub-section (1) of Section 70
		8	Sub-sections (1) and (2) of Section 71
		9	Section 80
		10	Proviso to Section 81
		11	Sub-section (1) of Section 83
		12	Section 88
		13	Proviso to sub-section (6) of Section 129
		14	Section 153
		15	Section 154
		16	Sub-sections (1) and (2) of Section 159
		17	Rule 94
		18	Sub-rule (2) of Rule 97
		19	Sub-rules(2),(3),(4) and (5) of Rule 101
		20	Sub-rules (1),(2),(3),(4) and (5) of Rule 139
		21	Sub-rule (2) of Rule 140
		22	Sub-rule (1),(2),(3) and (7) of Rule 142
III	Deputy Commissioner of State Tax	1	Sub-section (6) of Section 35
		2	Section 46
		3	Sub-section (12) of Section 52
		4	Sub-sections (5),(6),(7) and (10) of Section 54
		5	Sub-sections (1),(2) and (3) of Section 60
		6	Sub-sections (1) and (3) of Section 61
		7	Sub-sections (1) and (5) of Section 62
		8	Section 63
		9	Sub-section (1) of Section 64
		10	Sub-sections (1),(6) and (7) of Section 65
		11	Sub-sections (1) and (6) of Section 66
		12	Sub-sections(3),(4),(5),(6),(7),(8),(9),(11) and (12) of Section 67
		13	Sub-section (3) of Section 68
		14	Sub-section (1) of Section 70
		15	Sub-section (2) of Section 71 subject to authorisation under sub-section (1) of Section 71
		16	Sub-sections (1), (2),(3),(5),(6),(7) ,(9) and(10) of Section 73
		17	Sub-sections (1), (2),(3),(5),(6),(7),(9) and(10) of Section 74
		18	Sub-sections (2),(5),(6) and (8) of Section 75
		19	Sub-sections (2),(3),(6) and (8) of Section 76 Proviso to Section 78
		20	Sub-section (1) of Section 79
		21	Section 80

