

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08 (Pt-1) / 424

Dated: 17<sup>th</sup> August 2017

**NOTIFICATION**

In exercise of the powers conferred by sub-section (6) of section 54 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as "the said Act"), the State Government, on the recommendation of the Goods and Services Tax Council, hereby notifies the following category of registered persons who shall not be eligible for refund of ninety per cent. of the total amount claimed as refund on account of zero-rated supply of goods or services or both on a provisional basis, namely:-

- i. any registered person who has been granted registration under the said Act or under the existing law within a period of six months from the date of application for refund; or
- ii. any registered person who has not furnished the returns for three consecutive tax periods immediately preceding the date of application for refund.

2. This notification shall come into force with effect from 17<sup>th</sup> August 2017.

( Taliremba )

Officer on Special Duty (Finance)

Dated: 17<sup>th</sup> August 2017

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

Copy to:-

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The Secretary to Chief Minister, Nagaland, Kohima.
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 Secretaries/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.

O/C

( Taliremba )

Officer on Special Duty (Finance)

*Secretary  
concerned to  
all concerned for  
info. and with  
24/8/17*