

**GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)**

F.NO. FIN/REV-3/GST/1/08(Pt-1) “C”

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

**NOTIFICATION**

In exercise of the powers conferred under sub-section (1) of section 10 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby prescribes that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the State tax payable by him, an amount calculated at the rate of,—

- (i) one per cent. of the turnover in State in case of a manufacturer,
- (ii) two and a half per cent. of the turnover in State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act, and
- (iii) half per cent. of the turnover in State in case of other suppliers:

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:-

**TABLE**

<b>S. No.</b>	<b>Tariff item, sub-heading, heading or Chapter</b>	<b>Description</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

*Explanation. –*

- (1) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

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

(Tali remba)  
Officer on Special Duty (Finance)

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

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

Copy to:-

1. The Commissioner & Secretary to the 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. All Deputy Commissioners/Addl. Deputy Commissioners of Nagaland.
9. The Commissioner of Taxes, Nagaland: Dimapur.
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.

(Tali remba)  
Officer on Special Duty (Finance)