


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

Dated Dimapur, the 28th August, 2017

NOTIFICATION- 09/2017

NO.CT/LEG/GST-NT/12/17 :In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Commissioner, on the recommendation of the GST Council hereby extends the time limit for furnishing the return for the month of July, 2017, by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Nagaland Goods and Services Tax Rules, 2017, till 15th day of September, 2017.

2. This notification shall come into force on the date of its publication in the Official Gazette

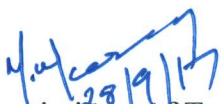

(Y. MHATHUNG MURRY)
Commissioner of Taxes
Nagaland: Dimapur

NO.CT/LEG/GST-NT/12/17

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Copy to:-

1. The Addl. Chief Secretary & Finance Commissioner to the Government of Nagaland Finance Department (Revenue Branch).
2. All Additional Commissioner of Taxes/ Joint Commissioner of Taxes, Nagaland, Dimapur for information and necessary action.
3. All Deputy Commissioner of Taxes/ Superintendent of Taxes/Inspectors of Taxes, Nagaland for information and necessary action.
4. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extra-ordinary.
5. The Director, Information and Public Relations, Kohima for wide publicity.
6. Guard file.


Commissioner of Taxes
Nagaland: Dimapur