

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

Dated Dimapur, the 11th September, 2017

NOTIFICATION- 12/2017


NO.CT/LEG/GST-NT/12/17 :In exercise of the powers conferred by the second proviso to sub-section (1) of section 37, first proviso to sub-section (2) of section 38 and sub-section (6) of section 39 read with section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) and in supersession of notification No. 11/2017, dated the 5th September, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the GST Council, hereby **extends the time limit for furnishing the details or return**, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, as specified in column (2) of the Table below **for the month of July, 2017**, for such class of taxable persons or registered persons, as the case may be, as specified in the corresponding entry in column (3) of the said Table till the time period as specified in the corresponding entry in column (4) of the said Table, namely:-

Table

Sl. No	Details/Return	Class of taxable/registered persons	Time period for furnishing of details/return
(1)	(2)	(3)	(4)
1.	GSTR-1	Having turnover of more than one hundred crore rupees	Upto 3 rd October, 2017
		Having turnover of upto one hundred crore rupees	Upto 10 th October, 2017
2.	GSTR-2	All	Upto 31 st October, 2017
3.	GSTR-3	All	Upto 10 th November, 2017

Explanation, - For the purposes of this notification, the expression "turnover" has the same meaning as assigned to it in clause (112) of section 2 of the aforesaid Act.

2. The extension of the time limit, for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified in the Official Gazette.


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

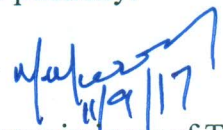
NO.CT/LEG/GST-NT/12/17

Dated Dimapur, the 11th September, 2017

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 Extraordinary.
5. The Director, Information and Public Relations, Kohima for wide publicity.
6. Guard file.


Commissioner of Taxes
Nagaland: Dimapur