

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08 (Pt-1) | 20

Dated: 29<sup>th</sup>December, 2017

**NOTIFICATION**

In exercise of the powers conferred by section 128 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 recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the return in **FORM GSTR-4** by the due date, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount payable in lieu of state tax in the said return is nil, the amount of late fee payable under section 47 of the said Act, by any registered person for failure to furnish the said return by the due date shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

  
(Taliremba)

Officer on Special Duty (Finance)

Dated: 29<sup>th</sup>December, 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 Commissioner & 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 State 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.

  
(Taliremba)

Officer on Special Duty (Finance)