

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08 (Pt-1) | 233

Dated: 10<sup>th</sup> August, 2018

**NOTIFICATION**

In exercise of the powers conferred by section 148 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 notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in **FORM GSTR-1** of the Nagaland Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2018	31 <sup>st</sup> October, 2018
2	October - December, 2018	31 <sup>st</sup> January, 2019
3	January - March, 2019	30 <sup>th</sup> April, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2018 to March, 2019 shall be subsequently notified in the Official Gazette.

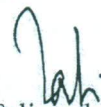
  
(Taliremba)  
Officer on Special Duty (Finance)

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

Dated: 10<sup>th</sup> August, 2018

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. All the Addl. Chief Secretaries/Principal Secretaries/Commissioner & Secretaries / Secretaries to the Government of Nagaland.
6. The Commissioner, Nagaland: Kohima.
7. The Commissioner of State Taxes, Nagaland: Dimapur.
8. All Deputy Commissioners/Addl. Deputy Commissioners of Nagaland.
9. All Heads of Department.
10. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
11. The Director, Information and Public Relations, Kohima for wide publicity.
12. Guard file.



(Taliremba)

Officer on Special Duty (Finance)