

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

Dated Dimapur, the 10<sup>th</sup> September, 2018


**NOTIFICATION-18/2018**

In exercise of the powers conferred by section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) read with sub-rule (5) of rule 61 of the Nagaland Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments—

- (i) in notification number 14/2017 dated the 15<sup>th</sup> September, 2017 and
- (ii) in notification number 03/2018 dated the 23<sup>rd</sup> March, 2018, namely:—

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:—

“Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification F.NO.FIN/REV-3/GST/1/08 (Pt-1)/232 dated the 06<sup>th</sup> August, 2018, shall be furnished electronically through the common portal on or before the 31<sup>st</sup> day of December, 2018.”.

  
**(KESONYU YHOME) IAS**  
Commissioner of State Taxes  
Nagaland: Dimapur

Dated Dimapur, the 10<sup>th</sup> September, 2018

NO.CT/LEG/GST-NT/12/17/789  
Copy to:-

1. The Addl.Chief Secretary & Finance Commissioner to the Government of Nagaland Finance Department (Revenue Branch).
2. All Additional Commissioner of State Taxes/ Joint Commissioner of State Taxes, Nagaland, Dimapur for information and necessary action.
3. All Deputy Commissioner of State Taxes/ Superintendent of State Taxes/Inspectors of State 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 State Taxes  
Nagaland: Dimapur