

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

Dated Dimapur, the 21<sup>st</sup> October, 2018

**NOTIFICATION- 21/2018**

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 in notification number 12/2018 dated the 10<sup>th</sup> August, 2018 issued by the Office of the Commissioner of State Taxes, Nagaland: Dimapur, namely:—

In the said notification in the first paragraph, after the third proviso, the following proviso shall be inserted, namely: —

“Provided also that the return in **FORM GSTR-3B** for the month of September, 2018 shall be furnished electronically through the common portal, on or before the 25<sup>th</sup> October, 2018.”.

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

Dated Dimapur, the 21<sup>st</sup> October, 2018

NO.CT/LEG/GST-NT/12/17/961  
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

21.10.18