

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

NO.CT/LEG/GST-AAAR/10/18 /647

Dated Dimapur, the 13th August/18

To,

The Chief Commissioner
Goods and Services Tax (Central) & Customs,
Department of Revenue, Ministry of Finance,
Government of India
Crescens Building, M.G. Road, Shillong-793001

Sub: **Constitution of Appellate Authority for Advance Ruling (AAAR)-reg.**

Sir,

Inviting a reference to letter C.NO.IV(16)04/DMR/COMMR/AAR/TECH/2018/1735 dated 12-07-2018 received from the Commissioner, CGST, Nagaland; Dimapur on the subject cited above, I have the honour to forward herewith a Government Notification F.NO.FIN/REV-3/GST/1/08(Pt-1)/223 dated 30th July, 2018 for Constitution of Nagaland Appellate Authority for Advance Ruling (AAAR).

This is for your kind information and necessary action.

Enclosed: **As Stated.**

Yours faithfully,


13/8/18

(KESONYU YHOME) IAS


Commissioner of State Taxes
Nagaland: Dimapur

Dated Dimapur, the 13th August/18

Memo. NO.CT/LEG/GST-AAAR/10/18

Copy to:-

1. The Chief Secretary & Finance Commissioner to the Government of Nagaland, Finance Department (Revenue Branch) Nagaland; Kohima for kind information.
2. GST Council Secretariat, New Delhi
3. The Commissioner, CGST, Nagaland; Dimapur for kind information.
4. The CEO, GSTN, New Delhi for kind information
5. Office copy.


Commissioner of State Taxes
Nagaland: Dimapur

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08 (Pt-1) | 223

Dated: 30th July, 2018

NOTIFICATION

In exercise of the powers conferred by section 99 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) the State Government, hereby constitutes "The Nagaland Appellate Authority for Advance Ruling for Goods and Services Tax" for hearing appeals against the advance ruling pronounced by the Advance Ruling Authority, consisting of;

1. The Chief Commissioner of Central Tax, Guwahati GST & CX Zone, and
2. The Commissioner of State Taxes, Nagaland

This notification shall come into force from the date of issue of this notification.

(Signature)
(Taliremba)

Officer on Special Duty (Finance)

Dated: 30th July, 2018

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. 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.

(Signature)
(Taliremba)

Officer on Special Duty (Finance)

*Addl C.T.
For n.e.
[Signature]
06/8/18*

Office of the Commissioner of Taxes
Receipt No. *715*
Date *7/8/18*

*Det Hd
8/8/18*

Leg.