

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

Dated Dimapur, the 10th September, 2018


NOTIFICATION-16/2018

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), and in supercession of –

- (i) Notification No. 02/2017 dated 8th August, 2017;
- (ii) Notification No. 23/2017 dated 15th November, 2017; and
- (iii) Notification No. 04/2018 dated 28th March, 2018;

except as respects things done or omitted to be done before such supercession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Nagaland Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for the months from July, 2017 to September, 2018 till the 31st day of October, 2018 and for the months from October, 2018 to March, 2019 till the eleventh day of the succeeding month: Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** for the months from July, 2017 to November, 2018 for 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)/323 dated 6th August, 2018, shall be extended till the 31st day of December, 2018.

2. 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, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.


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

Dated Dimapur, the 10th September, 2018

NO.CT/LEG/GST-NT/12/17/787
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