

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

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

Dated: 31st July, 2019

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Nagaland Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08 (Pt-1)“D” dated the 30th June, 2017, namely:-

In the said notification, -

(a) in Schedule I - 2.5%,-

(i) after serial number 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“234B	8504	Charger or charging station for Electrically operated vehicles”;
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(ii) after serial number 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. <i>Explanation.-</i> For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E- bicycles.”;
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(b) in Schedule II - 6%, serial number 206 and the entries relating thereto shall be omitted;

(c) in Schedule III - 9%, against serial number 375, in the entry in column (3), after the word "inductors", the words ", other than charger or charging station for Electrically operated vehicles" shall be inserted.

2. This notification shall come into force on the 1st August, 2019.



(Taliremba)

Officer on Special Duty (Finance)
Dated: 31st July, 2019

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.1)/205

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)