

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

Dated Dimapur, the 7<sup>th</sup> March, 2019

**NOTIFICATION-04/2019**

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), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** under 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 each of the months from April, 2019 to June, 2019 till the eleventh day of the month succeeding such month.

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 June, 2019 shall be subsequently notified in the Official Gazette.



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

Dated Dimapur, the 7<sup>th</sup> March, 2019

NO.CT/LEG/GST-NT/12/17/551  
Copy to:-

1. The 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