

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

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

Dated: 31st December, 2019

NOTIFICATION

In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, 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)“O” dated the 30th June, 2017, namely:-

In the said notification, in the Table, against serial number 41, -

- (a) in column (3), for the figure “50”, at both the places where they occur, the figure “20 ” shall be substituted;
- (b) for the entry in column (5), the following entries shall be substituted, namely, -

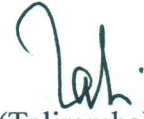
(5)
“Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area: Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard: Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original less or, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of state tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty: Provided also that the lease agreement entered into by the original less or with the original lessee or subsequent lessee, or sub- lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the state tax was exempted on the long term lease of the plots by the original less or to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.”.

2. This notification shall come into force with effect from the 1st day of January, 2020.


(Taliremba)
Officer on Special Duty (Finance)

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)