

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

Dated Dimapur, the 20th February, 2019


NOTIFICATION-03/2019

In exercise of the powers conferred by section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) read with sub-rule (5) of rule 61 of the Nagaland Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification number 12/2018, dated the 10th August, 2018, namely:–

In the said notification, in the first paragraph, after the sixth proviso, the following provisos shall be inserted, namely: –

“Provided also that the return in **FORM GSTR-3B** of the said rules for the month of January, 2019 shall be furnished electronically through the common portal, on or before the 22nd February, 2019:

Provided also that the return in **FORM GSTR-3B** of the said rules for the month of January, 2019 for registered persons whose principal place of business is in the State of Jammu and Kashmir shall be furnished electronically through the common portal, on or before the 28th February, 2019.”.


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

Dated Dimapur, the 20th February, 2019

NO.CT/LEG/GST-NT/12/17/292
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