

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

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

Dated: 15th January, 2019

NOTIFICATION

In exercise of the powers conferred by section 147 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 amendment in the notification of the Government of Nagaland, Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08 (Pt-1)/52 dated the 26th October, 2017, namely:--

In the said notification,

(i) In the Table, the column number (2) against S. No.1, after the entry, the following provision shall be inserted, namely: -

“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within 6 months of such supply,;

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.”;

(ii) In the Explanation against serial number 1 the words “on pre-import basis” shall be omitted.


(Taliremba)

Officer on Special Duty (Finance)

Dated: 15th January, 2019

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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)