

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


Dated Dimapur, the 3<sup>rd</sup> February, 2020

**NOTIFICATION-01/2020**

In exercise of the powers conferred by sub-section (1) of section 44 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), read with rule 80 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 extends the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, in respect of the period from the 1<sup>st</sup> July, 2017 to the 31<sup>st</sup> March, 2018, for the class of registered person specified in column (2) of the Table below, till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

Sl. No.	Registered person, whose principal place of business is in	Due date for furnishing return under section 44 of the said Act read with rule 80 of the said rules for the FY 2017-18
(1)	(2)	(3)
1.	Chandigarh, Delhi, Gujarat, Haryana, Jammu and Kashmir, Ladakh, Punjab, Rajasthan, Tamil Nadu, Uttarakhand.	5 <sup>th</sup> February, 2020.
2.	Andaman and Nicobar Islands, Andhra Pradesh, Arunachal Pradesh, Assam, Bihar, Chhattisgarh, Dadra and Nagar Haveli and Daman and Diu, Goa, Himachal Pradesh, Jharkhand, Karnataka, Kerala, Lakshadweep, Madhya Pradesh, Maharashtra, Manipur, Meghalaya, Mizoram, Nagaland, Odisha, Puducherry, Sikkim, Telangana, Tripura, Uttar Pradesh, West Bengal, Other Territory.	7 <sup>th</sup> February, 2020.

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

03-2-2020

NO.CT/LEG/GST-NT/12/17/1351

Dated Dimapur, the 3<sup>rd</sup> February, 2020

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