

GOVERNMENT OF NAGALAND
FINANCE DEPARTMENT
(REVENUE BRANCH)

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

Dated: 1st October 2020

NOTIFICATION

In exercise of the powers conferred by section 148 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby notifies the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Nagaland Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October 2020 to the 31st day of October 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in **FORM GST INV-01** on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

(Taliremba)

Officer on Special Duty (Finance)

Dated: 1st October 2020

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Copy to:-

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The Addl. Chief Secretary to Chief Minister, Nagaland, Kohima.
3. The O.S.D. to Chief Secretary, Nagaland, Kohima.
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, Nagaland, Kohima for wide publicity.
12. Guard file.

(Taliremba)

Officer on Special Duty (Finance)