

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

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

Dated: 15<sup>th</sup> October 2020

**NOTIFICATION**

In exercise of the powers conferred by the first proviso to rule 46 of the Nagaland Goods and Services Tax Rules, 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)/452 dated the 13<sup>th</sup> September 2017, namely:-

In the said notification, with effect from the 01<sup>st</sup> day of April 2021, for the Table, the following shall be substituted, namely,-

“Table

Serial Number (1)	Aggregate Turnover in the preceding Financial Year (2)	Number of Digits of Harmonised System of Nomenclature Code (HSN Code) (3)
1.	Upto rupees five crores	4
2.	more than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.”.

  
(Taliremba)

Officer on Special Duty (Finance)

Dated: 15<sup>th</sup> 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 P.S. to all Ministers, Nagaland, Kohima.
4. The O.S.D. to Chief Secretary, 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)