

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II) / 86

Dated: 29<sup>th</sup> August 2021

**NOTIFICATION**

In partial modification of the notifications of the Government of Nagaland, Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/103 dated the 3<sup>rd</sup> April 2020, and F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/53 dated the 1<sup>st</sup> May 2021, in exercise of the powers conferred by section 168A of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby notifies that where a registration has been cancelled under clause (b) or (c) of sub-section (2) of section 29 of the said Act and the time limit for making an application of revocation of cancellation of registration under sub-section (1) of section 30 of the said Act falls during the period from the 1<sup>st</sup> day of March 2020 to 31<sup>st</sup> day of August 2021, the time limit for making such application shall be extended up to the 30<sup>th</sup> day of September 2021.

  
(Taliremba)

Officer on Special Duty (Finance)  
Dated: 29<sup>th</sup> August 2021

F.NO.FIN/REV-3/GST/1/08 (Pt-1)(Vol.II) / 86  
Copy to:-

1. The Commissioner & Secretary to Governor of Nagaland, Raj Bhavan, Kohima.
2. The Principal Secretary to Chief Minister, Nagaland, Kohima
3. The P.S. to all Ministers, Nagaland, Kohima.
4. The P.S. to Chief Secretary.
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)

Officer on Special Duty (Finance)