GOVERNMENT OF NAGALAND FINANCE DEPARTMENT (REVENUE BRANCH)

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

Dated: 14th June 2021

NOTIFICATION

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of Nagaland, Finance Department (Revenue Branch) F.NO.FIN/REV-3/GST/1/08(Pt-1)"N" dated the 30th June 2017, namely:-

- 2. In the said notification, in the Table, against serial number 3, in column (3), in item (iv), after clause (f), the following shall be inserted, namely, -
 - " *Provided* that during the period beginning from the 14th June 2021 and ending with the 30th September 2021, the state tax on service of description as specified in clause (f), shall, irrespective of rate specified in column (4), be levied at the rate of 2.5 per cent.".

(Taliremba)
Officer on Special Duty (Finance)
Dated: 14th June 2021

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

- 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)