

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II) /94

Dated: 30<sup>th</sup> September 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, 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 30<sup>th</sup> June 2017, namely:-

In the said notification,

(i) in the Table, -

(a) against serial number 3-

- 1) in column (3), in items (iii), (vi), (ix) and (x), for the words and symbols “Union territory, a local authority, a Governmental Authority or a Government Entity” the words and symbols “Union territory or a local authority” shall be substituted;
- 2) in column (3), in item (iv), in clause (g), after figure and letters “12AA” , word, figure and letters “ or 12AB” shall be inserted;
- 3) in column (3), in item (vii), for the words and symbols “Union territory, local authority, a Governmental Authority or a Government Entity” the words and symbols “Union territory or a local authority” shall be substituted;
- 4) in column (5), the entries against items (iii), (vi), (vii), (ix) and (x), shall be omitted;

(b) inserial number 17-

- 1) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;
- 2) for item (ii) and the entries relating thereto in columns (3), (4) and (5) the following entries shall be substituted, namely-

(3)	(4)	(5)
“(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.	9	-”

(c) against serial number 26, in column (3), -

- 1) after item (ic) and the entries relating thereto, in columns (3), (4) and (5), the following entries shall be substituted, namely-

(3)	(4)	(5)
“(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption	9	-”

- 2) in item (id), for the words , symbols and letters “(i), (ia), (ib) and (ic)” the words , symbols and letters “(i), (ia), (ib), (ic) and (ica)” shall be substituted;
- (d) against serial number 27,-
- 1) item (i) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;
- 2) for item (ii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely-

(3)	(4)	(5)
“Other manufacturing services; publishing, printing and reproduction services; material recovery services	9	-”

- (e) against serial number 34, for item (iii) and (iiia) and the entries relating thereto in columns (3), (4) and (5), following items and entries shall be substituted, namely –

(3)	(4)	(5)
“(iii) Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry- go rounds, go carting, or (b) ballet, - other than any place covered by (iiia) below	9	-
(iiia) Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League.	14	-”

- (ii) in the ‘Annexure: Scheme of Classification of Services’, annexed to the notification, after serial number 118 and the entries relating thereto the following shall be inserted, namely –

(1)	(2)	(3)	(4)
“118a	<b>Group 99654</b>		<b>Multimodal Transport of goods from a place in India to another place in India</b>
118b		996541	Multimodal Transport of goods from a place in India to another place in India”



2. This notification shall come into force with effect from the 1<sup>st</sup> day of October 2021.

  
(Taliremba)

Officer on Special Duty (Finance)

Dated: 30<sup>th</sup> September 2021

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

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)