

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/95

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

NOTIFICATION

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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)“O” dated the 30<sup>th</sup> June 2017, namely:—

In the said notification, in the Table, -

(i) against serial number 1, in column (3), after the figure and letters “12AA”, the word, figure and letters “ or 12AB” shall be inserted;

(ii) against serial number 3, in column (3), the words “or a Governmental authority or a Government Entity” shall be omitted;

(iii) against serial number 3A, in column (3), the words “or a Governmental authority or a Government Entity” shall be omitted;

(iv) against serial number 9AA, in column (3), after the words “hosted in India”, the words “whenever rescheduled” shall be inserted;

(v) after serial number 9AA and the entries relating thereto, the following shall be inserted namely : -

| (1)  | (2)        | (3)  | (4) | (5)   |
|------|------------|--|-----|---|
| “9AB | Chapter 99 | Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India. | Nil | Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.” |

(vi) against serial number 9D and 13 in column (3), after the figure and letters “12AA”, the word, figure and letters “ or 12AB” shall be inserted;

(vii) against serial number 19A and 19B, in column (5), for the figures “2021”, the figures “2022” shall be substituted;

(viii) serial number 43 and the entries relating thereto in all columns shall be omitted;

(ix) after serial number 61 and the entries relating thereto, the following shall be inserted namely:-

| (1)  | (2)          | (3)   | (4) | (5)  |
|------|--------------|---|-----|------|
| "61A | Heading 9991 | Services by way of granting National Permit to a goods carriage to operate through-out India / contiguous States. | Nil | Nil" |

(x) against serial number 72, in column (3), before the word "total", the figure, symbol and words "75% or more of the" shall be inserted;

(xi) against serial number 74A and 80, in column (3), after the figure and letters "12AA", word, figure and letters " or 12AB" shall be inserted;

(xii) after serial number 82A and the entries relating thereto, the following shall be inserted namely : -

| (1)  | (2)          | (3)   | (4) | (5)  |
|------|--------------|---|-----|------|
| "82B | Heading 9996 | Services by way of right to admission to the events organized under AFC Women's Asia Cup 2022 | Nil | Nil" |

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)