

GOVERNMENT OF NAGALAND
OFFICE OF THE COMMISSIONER OF STATE TAXES
NAGALAND: DIMAPUR

Dated: 13th December, 2022

NOTIFICATION-05/2022

In exercise of the powers conferred by the proviso to sub-section (1) of section 37 read with section 168 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Nagaland, Office of the Commissioner of State Taxes, No. 13/2020, dated the 10th November, 2020, namely: —

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the tax period November, 2022, for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvarur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu, shall be extended till the thirteenth day of the month succeeding the said tax period.”.

Sd/-

(GREGORY THEJAWELIE) IAS

Commissioner of State Taxes


Nagaland: Dimapur

Dated: 13th December, 2022

NO.CT/LEG/GST-NT/12/17/26

Copy to:-

1. The Addl. Chief Secretary & Finance Commissioner to the Government of Nagaland Finance Department (Revenue Branch), Kohima.
2. All Additional Commissioners of State Taxes/ Joint Commissioners of State Taxes, Nagaland, Dimapur for information and necessary action.
3. All Deputy Commissioners of State Taxes/ Assistant Commissioners of State Taxes/Commercial State Tax Officers, Nagaland for information and necessary action.
4. The Editor, Nagaland Gazette, Kohima for publication in the Gazette Extraordinary.
5. The Director, Information and Public Relations, Nagaland, Kohima for wide publicity.
6. Guard file.


13/12/2022
Commissioner of State Taxes
Nagaland: Dimapur