

GOVERNMENT OF NAGALAND  
FINANCE DEPARTMENT  
(REVENUE BRANCH)

NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.II)/239

Dated: 26<sup>th</sup> July, 2023

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 of the Nagaland Goods and Services Tax Act, 2017 (4 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Nagaland Finance Department (Revenue Branch), F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.I)/04 dated the 31<sup>st</sup> December, 2018 and last amended vide notification F.NO.FIN/REV-3/GST/1/08(Pt-1)(Vol.I)/243 dated the 30<sup>th</sup> September, 2019, namely: -

In the said notification, -

(A) in the opening paragraph, for the phrase "paragraph 4.41", the phrase "paragraph 4.40", shall be substituted;

(B) in the Explanation,

(i) for clause (a), the following clause shall be substituted, namely: —

"(a) "Foreign Trade Policy" means the Foreign Trade Policy, 2023, notified by the Government of India in the Ministry of Commerce and Industry vide notification No. 1/2023 dated the 31<sup>st</sup> March, 2023, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) vide S.O. 1565 (E). dated the 31<sup>st</sup> March, 2023;"

(ii) for clause (b), the following clause shall be substituted, namely: —

"(b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry vide Public Notice No. 01/2023 dated the 1<sup>st</sup> April, 2023, Extraordinary, Part-I, Section 1 vide F. No. 01/75/171/00016/AM-23/FTP Cell dated the 1<sup>st</sup> April, 2023;"

2. This notification shall come into force on the 27<sup>th</sup> July, 2023.

  
( Taliremba )  
Commissioner & Secretary

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

Dated: 26<sup>th</sup> July, 2023

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.P.S. to Chief Secretary.

4. The P.S. to all Ministers.
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 )  
Commissioner & Secretary